

2002 FUND FINANCIAL - GENERAL FUND

	A	B	AF	AH	AJ	AM	AP	AQ	AR	AS	AT	AU	AV
1		Consumer Price Index	2.40%	2.90%	4.00%	3.30%	3.50%	3.10%	2.80%	2.70%	2.90%	3.00%	3.00%
4		Sales Tax Growth	3.42%	10.36%	5.19%	2.01%	-0.80%	1.66%	4.66%	4.65%	3.45%	3.23%	3.00%
5		12/21/2001	ACTUAL	ACTUAL	ACTUAL	Approved	Revised						
6			1998	1999	2000	2001	2001	2002	2003	2004	2005	2006	2007
36		TOTAL BEGINNING RESOURCES	\$2,784	\$4,723	\$10,920	\$11,609	\$11,609	\$9,789	\$9,448	\$9,202	\$9,887	\$10,411	\$10,431
37		REVENUE:											
38		Sales/Use Tax (2002-incl prev BURA "s	25,266	27,752	29,509	28,806	29,282	34,489	36,097	37,777	39,080	40,342	41,552
40		Food Service Tax	349	360	390	384	402	414	426	439	452	466	480
41		BURA Surplus	3,901	4,619	4,856	4,840	4,741	0	0	0	0	0	0
42		BURA property tax increment							207	208	210	212	214
43		Increase to Interest Income (BURA related)							100	100	100	100	100
44		Property Tax	9,715	10,016	10,276	10,786	10,744	11,315	11,654	12,004	12,364	12,735	13,117
47		Cable TV Franchise	379	1,019	627	616	646	665	685	708	731	755	780
49		Cable Agreeemen Access Fee	75	75	75	75	75	75	75	75	75	75	75
50		Liquor Occupation Tax	460	463	473	472	473	487	504	519	535	551	568
51		Telephone Occupation Tax	768	768	768	768	768	768	768	768	768	768	768
52		Accommodation Tax	2,643	2,871	2,800	2,662	2,528	2,313	2,359	2,406	2,454	2,503	2,554
53		Admission Tax	385	368	364	372	364	375	381	386	392	398	404
54		PSCo Franchise Fee	2,545	2,539	2,654	2,616	2,707	2,788	2,880	2,975	3,074	3,175	3,280
55		Specific Ownership Tax	1,298	1,396	1,501	1,481	1,516	1,561	1,621	1,674	1,730	1,787	1,846
56		Tobacco Tax	614	566	532	538	527	532	538	538	538	538	538
57		Meters-Out of Parking Districts	211	250	275	250	240	287	287	287	287	287	287
58		Increased Meter Revenue				5	0	0	0	0	0	0	5
59		Increase Mall Lease Revenue				20	20	21	21	22	23	23	24
60		Trans Fund -Eco Pass Contribution(Out of Bounds)			0	20	20	0	0	0	0	0	0
61		Sale of Other Services	115	81	98	138	99	102	140	104	143	106	146
62		Sale of Goods	34	48	56	48	56	58	59	61	63	65	67
63		Development Application Fees	246	146	232	0	0	0	0	0	0	0	0
64		Licenses	195	179	142	122	142	146	151	155	160	165	170
65		Court Fees and Charges	724	1,134	1,097	1,100	1,100	1,150	1,185	1,220	1,257	1,294	1,333
66		Parking Violations	2,109	2,065	1,832	2,060	1,831	1,831	1,895	1,952	2,010	2,071	2,133
68		Other Fines & Penalties	76	21	9	4	9	9	10	10	10	10	11
70		Court Awards-DUI & Seized Property	41	40	45	44	44	45	47	48	50	51	53
71		Photo Radar Revenue		502	463	715	465	895	917	940	964	988	1,013
72		Other Governmental	9	0	9	9	9	9	10	10	10	10	11
73		Interest Income	380	386	690	375	375	386	350	350	350	350	350
74		Rental Income	15	49	18	49	18	19	19	20	20	21	21
75		Other Revenue	310	348	903	200	200	210	216	223	229	236	243
76		Development & Inspection Fees	2,991	3,272	3,473	0	0	0	0	0	0	0	0
77		Housing/Human Services Fees	165	171	175	188	180	185	190	196	201	205	213
78		Loan Repayment/IT	0	269	272	272	272	0	0	0	0	0	0
79		Mall Reimbursement	0		0	0	0	364	372	384	392	500	500
82		IS Reserve Contribution	0	0	250	0	0	0	0	0	0	0	0
85		SUB-TOTAL CURRENT REVENUE	56,019	61,773	64,864	60,035	59,853	61,500	64,164	66,560	68,672	70,788	72,854
86		Percent Change from Prior Year	5.66%	10.27%	5.00%	-7.44%	-7.73%	2.75%	4.33%	3.73%	3.17%	3.08%	2.92%
87		Other Revenue											
88		Grants	773	830	879	621	1,311	638	539	387	398	410	420
90		Meters-Within Parking Districts	1,251	1,220	1,258	1,219	1,219	1,100	1,151	1,151	1,151	1,151	1,151

2002 FUND FINANCIAL - GENERAL FUND

	A	B	AF	AH	AJ	AM	AP	AQ	AR	AS	AT	AU	AV
1		Consumer Price Index	2.40%	2.90%	4.00%	3.30%	3.50%	3.10%	2.80%	2.70%	2.90%	3.00%	3.00%
4		Sales Tax Growth	3.42%	10.36%	5.19%	2.01%	-0.80%	1.66%	4.66%	4.65%	3.45%	3.23%	3.00%
5		12/21/2001	ACTUAL	ACTUAL	ACTUAL	Apporved	Revised						
6			1998	1999	2000	2001	2001	2002	2003	2004	2005	2006	2007
91		Trash Hauler Occupation Tax	1,091	1,099	1,067	1,123	1,123	1,134	1,145	1,157	1,169	1,169	1,169
92		Parks Fees	5,362	5,517	6,015	209	209	215	216	217	218	219	220
93		.15 Sales Tax	3,201	3,534	3,718	3,666	3,687	3,748	3,923	4,106	4,247	4,285	4,414
94		SUB-TOTAL OTHER REVENUE	11,678	12,200	12,937	6,838	7,549	6,835	6,974	7,018	7,183	7,234	7,374
95													
96		TRANSFERS IN:											
97		Library	579	600	606	650	650	625	641	658	672	687	703
104		Cost Allocation - Current Opr Costs-A	3,930	4,233	4,102	5,948	5,948	6,046	6,167	6,290	6,353	6,417	6,481
105		Other Transfers	113	126	255	0	0	0	0	0	0	0	0
111		Uni-Hill Reimbursement	0	285	0	0	0	0	0	0	0	0	0
115		CAGID -Mall Maintenance	96	99	102	79	79	57	25	0	0	0	0
117		SUB-TOTAL TRANSFERS IN	4,756	5,343	5,065	6,677	6,677	6,728	6,833	6,948	7,025	7,104	7,184
118		TOTAL SOURCES OF FUNDS	75,237	84,039	93,786	85,159	85,687	84,853	87,419	89,728	92,767	95,538	97,844
119		USES OF FUNDS											
120		City Council	268	247	255	263	263	285	292	300	308	318	327
121		Municipal Court	878	780	823	935	935	973	994	1,020	1,050	1,081	1,113
122		City Attorney	1,326	1,258	1,398	1,346	1,346	1,396	1,424	1,461	1,504	1,549	1,595
124		City Manager	529	496	1,055	1,178	1,178	1,164	1,188	1,219	1,254	1,292	1,331
125		Bureau of Conference Serv. & Cultural	551	564	626	626	626	671	638	656	673	691	710
126		Non-departmental	46	48	48	336	336	336	344	353	363	374	385
127		Contingency	0	37	204	173	173	200	205	210	216	223	230
128		Teahouse Loan Repayment	70	97	109	71	71	71	71	0	0	0	0
129		Extraordinary Personnel Expense	0	0	0	81	81	150	160	169	179	190	201
130		Environmental Affairs	1,478	1,415	1,437	1,249	1,249	1,258	1,272	1,301	1,315	1,315	1,315
131		GDMID	109	630	714	830	830	781	798	819	843	868	894
132		BID			220								
133		Communications	908	963	846	886	886	974	994	1,020	1,050	1,081	1,113
135		Insurance	743	819	1,069	957	957	1,043	1,099	1,127	1,160	1,195	1,231
136		Information Technology	2,447	3,714	4,198	3,240	3,240	3,044	3,107	3,187	3,281	3,379	3,480
137		Computer Replacement	465	0	0	1,057	1,057	808	828	849	874	901	928
138		Technology Funds	95	0	0	176	176	180	183	188	193	199	205
139		Human Resources & Organizational Effe	1,610	1,381	1,451	1,605	1,605	1,679	1,715	1,759	1,811	1,865	1,921
140		Finance/Budget	2,405	2,549	1,954	2,212	2,212	2,351	2,401	2,463	2,535	2,611	2,690
141		Campaign Financing			0	75	75	0	78	0	81	0	0
142		Police	14,803	15,121	16,098	16,078	16,206	17,190	17,550	18,002	18,531	19,087	19,660
143		Fire	7,333	7,484	7,785	8,072	8,072	8,248	8,418	8,635	8,859	9,124	9,398
145		Public Works	4,064	4,976	5,086	1,834	1,834	1,896	1,940	1,990	2,048	2,110	2,173
146		Municipal Facilities Fund	312	0	0	900	900	819	840	874	909	945	983
147		Maintenance Backlog	0	0	0	572	572	572	572	0	0	0	0
148		Equipment Replacement	181	0	0	50	50	30	31	32	33	34	35
150		Parks	12,025	12,376	12,677	5,554	4,341	4,467	4,562	4,679	4,817	4,962	5,110
155		Library	4,940	5,059	5,219	5,437	5,437	5,643	5,764	5,912	6,086	6,269	6,457
156		Arts	187	198	193	213	213	210	215	221	227	234	241
157		Real Estate & Open Space	265	190	196	210	210	222	226	232	239	246	253

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1	Consumer Price Index		2.40%	2.90%	4.00%	3.30%	3.50%	3.10%	2.80%	2.70%	2.90%	3.00%	3.00%
4	Sales Tax Growth		3.42%	10.36%	5.19%	2.01%	-0.80%	1.66%	4.66%	4.65%	3.45%	3.23%	3.00%
5	12/21/2001		ACTUAL	ACTUAL	ACTUAL	Apporved	Revised						
6			1998	1999	2000	2001	2001	2002	2003	2004	2005	2006	2007
158	Housing/Human Services		3,466	3,676	4,104	4,242	4,174	4,246	4,324	4,497	4,631	4,774	4,919
159	Planning		2,290	1,882	1,963	0	0	0	0	0	0	0	0
161	Energy							371	377	382	388	394	400
162	Annual Merit Added to Base				0	0	0	0	531	1,076	1,538	2,015	2,376
163	Health Insurance Contribution							320	326	333	340	346	353
164	Budget Adjustment for Personnel			0	0	0	0	150	565	585	606	624	642
166	Budget Savings					0	0	(450)	(450)	(450)	(450)	(450)	(450)
169	Economic Sustainability							250	256	263	269	269	276
172	(Encumbrances)					0	(980)	0	0	0	0	0	0
173	Encumbrances			0	980	0	0	0	0	0	0	0	0
174	Carryovers (all depts)			0	1,877	0	0	0	0	0	0	0	0
175	ATB - CATV				0	0	5	0	0	0	0	0	0
176	ATB - Cops in School				0	0	29	0	0	0	0	0	0
177	ATB- Fire				0	0	12	0	0	0	0	0	0
178	ATB - FAM/Mall Restrooms				0	0	156	0	0	0	0	0	0
179	ATB - Transfer to Planning & Dev. Services				780	0	0	0	0	0	0	0	0
180	ATB - Transfer to Recreation Fund				235	0	0	0	0	0	0	0	0
181	Potential Additional Expenses - Fire Benefits						125	0	0	0	0	0	0
182	Potential Additional Expenses - Bungalow Costs						50						
183	Potential Additional Expenses - Uni-Hill Costs						100						
184	Additional Property & Casualty				0	140	140	340	340	140	140	140	140
185	Mall Improvements		0		0	0	3,000	0	0	0	0	0	0
194	Humane Society				0	85	85	99	114	115	112	113	113
195	Boulder Depot						56	17	17	0	0	0	0
196	PERA Settlement		65	65	0	60	60	0	0	0	0	0	0
197	Cable TV		170	206	246	0	0	0	0	0	0	0	0
199	Police/Fire Old Hire Contribution		0	92	76	92	92	92	92	92	91	90	90
204	Change in Reserve		0	5	33	0	0	0	0	0	0	0	0
205	SUB-TOTAL USES		64,029	66,424	73,955	60,834	62,235	61,846	64,396	65,702	68,097	70,457	72,838
206	DEBT												
207	Existing Debt		2,162	2,174	2,484	2,515	2,515	2,484	2,478	2,477	2,436	2,436	2,436
208	SUB-TOTAL DEBT		2,162	2,174	2,484	2,515	2,515	2,484	2,478	2,477	2,436	2,436	2,436
209	TRANSFERS OUT												
210	Public Improvement Fund/CIP		250	84	662	728	728	495	515	536	401	573	596
211	Recreation Subsidy		0	0	0	1,468	1,468	1,515	1,547	1,587	1,633	1,682	1,733
212	Building Services Subsidy		0	0	0	2,430	2,430	2,504	2,554	2,620	2,697	2,778	2,861
213	Affordable Housing Subsidy		0	0	0	329	329	336	347	356	366	377	389
214	Open Space/Mt. Parks Allocation		0	0	0	0	1,213	1,268	1,297	1,330	1,370	1,411	1,453
215	Parking Meter Revenue		1,330	1,219	1,258	1,219	1,219	1,100	1,151	1,151	1,151	1,151	1,151
216	Education Excise Tax Administration		0	0	0	0	0	4	4	4	4	4	5
217	Telecommunications Fund/Connectivity		0	0	0	0	0	117	120	123	127	131	134
219	Employee Liability Fund		255	264	570	538	538	462	387	381	381	381	381
222	SUB-TOTAL TRANSFERS OUT		1,835	1,567	2,490	6,712	7,925	7,801	7,922	8,088	8,130	8,488	8,702
223	.15 ALLOCATION												

2002 FUND FINANCIAL - GENERAL FUND

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4		Sales Tax Growth	3.42%	10.36%	5.19%	2.01%	-0.80%	1.66%	4.66%	4.65%	3.45%	3.23%	3.00%
5		12/21/2001	ACTUAL	ACTUAL	ACTUAL	Apporved	Revised						
6			1998	1999	2000	2001	2001	2002	2003	2004	2005	2006	2007
224		Debt Service (Muni renovation portion)	126	126	126	126	126	126	126	126	126	126	126
225		Debt Service (Parks&Recreation portion)	461	462	462	462	462	462	462	462	462	462	462
226		O&M Four Mile Complex (P&R)	640	245	281	271	275	287	322	359	387	395	421
227		Dedicated Human Services	1,280	1,414	1,487	1,466	1,475	1,499	1,569	1,642	1,699	1,714	1,765
228		Dedicated Environment	256	283	297	293	295	300	314	328	340	343	353
229		Dedicated Youth Opportunity	256	283	297	293	295	300	314	328	340	343	353
231		Dedicated Arts	128	141	297	293	295	300	314	328	340	343	353
232		SUB-TOTAL .15 ALLOCATION	3,148	2,953	3,249	3,205	3,223	3,274	3,421	3,575	3,693	3,725	3,833
259		TOTAL USES OF FUND BALANCE/RESERVES	0	0		0	0	0	0	0	0	0	0
260		TOTAL USES OF FUNDS	71,174	73,118	82,178	73,267	75,898	75,405	78,217	79,841	82,356	85,106	87,809
261		SURPLUS (DEFICIT) ANNUAL REVENUE-EXP	1,279	6,198	688	284	(1,819)	(341)	(246)	685	524	20	(397)
262		ENDING BALANCE	4,723	10,920	11,609	11,892	9,789	9,448	9,202	9,887	10,411	10,431	10,034
265		DESIGNATIONS:											
267		Unrestricted Reserve @ 12%of Appl. Exp	3,073	7,974	9,366	8,333	8,564	8,579	8,911	9,106	9,392	9,717	10,027
269		Funds Available for One-Time Use	0	0	0	0	0	0	0	0	0	0	0
270		Total Reserve Designations	3,073	7,974	9,366	8,333	8,564	8,579	8,911	9,106	9,392	9,717	10,027
271		SURPLUS/(DEFICIT) vs. RESERVE GOAL	1,649	2,947	2,243	3,559	1,226	869	291	782	1,019	715	7

CITY OF BOULDER  
2002 FUND FINANCIAL

COMMUNITY HOUSING ASSISTANCE PROGRAM FUND

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$3,325,983	\$2,624,102	\$58,035	\$41,325	\$41,673	\$42,923	\$44,211	\$45,537
SOURCES OF FUNDS:								
Property Tax	\$1,033,286	\$1,081,537	\$1,113,983	\$1,147,403	\$1,181,825	\$1,217,279	\$1,253,798	\$1,291,412
Development Tax	468,776	245,000	436,498	433,992	378,124	343,276	298,201	266,719
Interest	179,570	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Cash In Lieu of Affordable Units	30,856							
Housing Authority Loan Repayment			330,200					
Proceeds from Sale of Units		700,000						
Third Party Reimbursement	97,322	87,150						
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TOTAL SOURCES OF FUNDS	\$1,809,810	\$2,163,687	\$1,930,681	\$1,631,394	\$1,609,948	\$1,610,556	\$1,601,999	\$1,608,130
USES OF FUNDS:								
Operating:								
Program Management	\$205,698	\$231,619	\$242,348	\$247,343	\$253,526	\$259,864	\$266,361	\$273,020
Housing Authority Transfer	\$23,058	\$19,170	\$19,745	\$20,337	\$20,948	\$21,576	\$22,223	\$22,890
Budget Adjustment				\$2,108	\$4,321	\$6,644	\$9,081	\$11,635
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Total Operating Uses of Funds	\$228,756	\$250,790	\$262,093	\$269,788	\$278,795	\$288,084	\$297,665	\$307,545
Transfers to Other Funds								
Cost Allocation	\$34,684	\$16,980	\$14,576	\$14,722	\$14,869	\$15,018	\$15,168	\$15,320
Excise Tax Administration			4,183	\$4,225	\$4,267	\$4,310	\$4,353	\$4,396
Employee Benefit Insurance Fund			2,008	\$2,078	\$2,151	\$2,226	\$2,304	\$2,385
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Total Transfers to Other Funds	\$34,684	\$16,980	\$20,767	\$21,025	\$21,287	\$21,554	\$21,825	\$22,101
Capital Improvements Program:								
Acquisition/Rehabilitation/Constr	\$1,109,314	\$746,905	\$1,664,531	\$1,340,234	\$1,308,616	\$1,299,630	\$1,281,182	\$1,277,119
Home Ownership Opportunities	\$938,189							
Opportunity Fund		1,429,036						
Risk Pool	97,322	97,322						
Housing Authority Bridge Loan		330,200						
Debt Service	103,426							
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Total Capital Improvements Program	\$2,248,251	\$2,603,463	\$1,664,531	\$1,340,234	\$1,308,616	\$1,299,630	\$1,281,182	\$1,277,119
Project Carryovers & Encumbrances		\$1,858,521						

CITY OF BOULDER  
2002 FUND FINANCIAL

COMMUNITY HOUSING ASSISTANCE PROGRAM FUND

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
TOTAL USES OF FUNDS	\$2,511,691	\$4,729,754	\$1,947,391	\$1,631,046	\$1,608,698	\$1,609,268	\$1,600,672	\$1,606,764
UNRESTRICTED FUND BALANCE	\$2,624,102	\$58,035	\$41,325	\$41,673	\$42,923	\$44,211	\$45,537	\$46,903
DESIGNATIONS:								
Designated Reserve *	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus Liability		39,091	40,459	41,673	42,923	44,211	45,537	46,903
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Total Reserve	\$0	\$39,091	\$40,459	\$41,673	\$42,923	\$44,211	\$45,537	\$46,903
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$2,624,102	\$18,944	\$866	\$0	\$0	\$0	(\$0)	(\$0)
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\* There is no need for a "designated reserve" as the CHAP allocation process allows the Capital Improvements Program to function as a reserve.

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**CAPITAL DEVELOPMENT FUND**

	<b>2000 ACTUAL</b>	<b>2001 REVISED</b>	<b>2002 APPROVED</b>	<b>2003 PROJECTED</b>	<b>2004 PROJECTED</b>	<b>2005 PROJECTED</b>	<b>2006 PROJECTED</b>	<b>2007 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$2,651,421	\$2,201,076	\$770,845	\$1,301,844	\$1,937,150	\$967,513	\$1,448,888	\$1,835,256
<b>SOURCES OF FUNDS</b>								
Excise Taxes	\$609,344	\$392,000	\$636,406	\$688,529	\$574,238	\$513,876	\$439,657	\$386,086
Rent from City Buildings	\$0	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
Interest on Investments*	\$133,216	\$53,030	\$44,022	\$15,417	\$26,037	\$38,743	\$19,350	\$28,978
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$742,560</b>	<b>\$453,530</b>	<b>\$688,928</b>	<b>\$712,446</b>	<b>\$608,775</b>	<b>\$561,119</b>	<b>\$467,507</b>	<b>\$423,565</b>
<b>USES OF FUNDS</b>								
Operating Uses								
Printing for ballot issue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Library	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cost Allocation	\$27,994	\$23,904	\$21,745	\$22,832	\$23,974	\$25,173	\$26,431	\$27,753
Miscellaneous Operating Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Out - Excise Tax Administration	\$0	\$0	\$4,183	\$4,308	\$4,438	\$4,571	\$4,708	\$4,709
Total Operating Uses of Funds	\$27,994	\$23,904	\$25,928	\$27,140	\$28,412	\$29,744	\$31,139	\$32,462
Capital Uses (CIP)								
Reconstruction & Upgrades	\$235,000	\$68,000	\$82,000	\$0	\$1,500,000	\$0	\$0	\$0
Continuation Projects	\$68,529	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
New Projects	\$861,382	\$1,640,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Uses of Funds	\$1,164,911	\$1,758,000	\$132,000	\$50,000	\$1,550,000	\$50,000	\$50,000	\$50,000
Encumbrances & Carryovers	\$0	\$51,857	\$0	\$0	\$0	\$0	\$0	\$0
Mid-Year ATB	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$1,192,905</b>	<b>\$1,883,761</b>	<b>\$157,928</b>	<b>\$77,140</b>	<b>\$1,578,412</b>	<b>\$79,744</b>	<b>\$81,139</b>	<b>\$82,462</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$2,201,076</b>	<b>\$770,845</b>	<b>\$1,301,844</b>	<b>\$1,937,150</b>	<b>\$967,513</b>	<b>\$1,448,888</b>	<b>\$1,835,256</b>	<b>\$2,176,359</b>
<b>RESTRICTED FUND BALANCE (less \$500,000 reserve)</b>	<b>\$1,701,076</b>	<b>\$270,845</b>	<b>\$801,844</b>	<b>\$1,437,150</b>	<b>\$467,513</b>	<b>\$948,888</b>	<b>\$1,335,256</b>	<b>\$1,676,359</b>

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**LOTTERY FUND**

	<b>2000 ACTUAL</b>	<b>2001 REVISED</b>	<b>2002 APPROVED</b>	<b>2003 PROJECTED</b>	<b>2004 PROJECTED</b>	<b>2005 PROJECTED</b>	<b>2006 PROJECTED</b>	<b>2007 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	130,577	310,291	117,431	19,177	30,065	41,167	52,506	64,333
<b>SOURCES OF FUNDS</b>								
Intergovernmental Revenues	804,361	770,000	750,000	750,000	750,000	750,000	750,000	750,000
Other Revenues	11,113	-	-	-	-	-	-	-
<b>TOTAL SOURCES OF FUNDS</b>	815,474	770,000	750,000	750,000	750,000	750,000	750,000	750,000
<b>USES OF FUNDS</b>								
Operating	174,270	482,760	424,000	426,861	426,410	425,929	425,189	425,189
<b>Transfers To Other Funds</b>								
Cost Allocation	17,504	11,501	7,677	7,907	8,144	8,388	8,640	8,899
<b>Debt Service</b>								
Total Debt Service	416,577	416,577	416,577	304,344	304,344	304,344	304,344	304,344
<b>Capital Improvement Program</b>								
Capital Projects	27,409	52,022	-	-	-	-	-	-
<b>TOTAL USES OF FUNDS</b>	635,760	962,860	848,254	739,112	738,898	738,661	738,173	738,432
<b>UNRESTRICTED FUND BALANCE</b>	310,291	117,431	19,177	30,065	41,167	52,506	64,333	75,901



**CITY OF BOULDER  
2002 FUND FINANCIAL**

**PLANNING AND DEVELOPMENT SERVICES FUND**

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$0	\$0	\$854,563	\$1,133,690	\$1,011,361	\$1,256,958	\$1,313,074	\$1,202,975
<b>SOURCES OF FUNDS</b>								
Estimated One-time 2001 Transfers (based on savings)	\$0	\$900,000	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus 2001 Transfers	\$0	\$289,934	\$0	\$0	\$0	\$0	\$0	\$0
General Fund Transfer (General Governance Activities)	\$0	\$2,340,621	\$2,354,005	\$2,404,263	\$2,429,000	\$2,480,000	\$2,533,000	\$2,587,000
General Fund Affordable Housing Subsidy	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Restricted Funds' Transfers (Public Works)	\$0	\$409,346	\$684,766	\$705,309	\$726,468	\$748,262	\$770,710	\$793,831
Restricted Funds' Transfers (Excise Tax Collections)	\$0	\$0	\$20,915	\$21,542	\$22,189	\$22,854	\$23,540	\$24,246
CLG Grant	\$0	\$33,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Fees & Permits (detail provided below)	\$0	\$4,343,700	\$4,673,500	\$4,734,000	\$4,734,510	\$4,796,230	\$4,890,662	\$4,987,927
Transfer to Planning & Development Services	\$0	\$404,476	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$0</b>	<b>\$8,871,077</b>	<b>\$7,893,186</b>	<b>\$8,025,114</b>	<b>\$8,072,167</b>	<b>\$8,207,347</b>	<b>\$8,377,912</b>	<b>\$8,553,005</b>
<b>USES OF FUNDS</b>								
Central Administration (10XXXX)	\$0	\$1,260,248	\$1,210,290	\$1,252,650	\$1,296,493	\$1,341,870	\$1,388,835	\$1,437,445
Information Resources (12XXXX)	\$0	\$842,621	\$1,129,314	\$1,168,840	\$1,209,749	\$1,252,090	\$1,295,913	\$1,341,270
Long Range Planning (30XXXX)	\$0	\$599,148	\$643,645	\$666,173	\$689,489	\$713,621	\$738,598	\$764,449
Community Development (32XXXX)	\$0	\$83,179	\$86,713	\$89,748	\$92,889	\$96,140	\$99,505	\$102,988
Project Review - Land Use (52XXXX)	\$0	\$695,825	\$740,489	\$766,406	\$793,231	\$820,994	\$849,729	\$879,469
Project Review - Building Code (54XXXX)	\$0	\$209,515	\$247,477	\$256,139	\$265,104	\$274,382	\$283,986	\$293,925
Project Review - Engineering (56XXXX)	\$0	\$947,847	\$989,558	\$1,024,192	\$1,060,039	\$1,097,140	\$1,135,540	\$1,175,284
Floodplain & Wetland Management (60XXXX)	\$0	\$159,693	\$130,606	\$135,177	\$139,908	\$144,805	\$149,873	\$155,119
Inspection & Enforcement (70XXXX)	\$0	\$949,027	\$933,596	\$966,272	\$1,000,091	\$1,035,095	\$1,071,323	\$1,108,819
Restricted Operating Reserve	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$0</b>	<b>\$5,772,103</b>	<b>\$6,136,688</b>	<b>\$6,350,597</b>	<b>\$6,571,993</b>	<b>\$6,801,138</b>	<b>\$7,038,303</b>	<b>\$7,283,768</b>
Additional Operating Costs--								
Adjustment #1 Additional Costs	\$0	\$0	\$0	\$49,584	\$101,648	\$156,285	\$213,593	\$273,673
Adjustment #2 Additional Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ADDITIONAL OPERATING COSTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49,584</b>	<b>\$101,648</b>	<b>\$156,285</b>	<b>\$213,593</b>	<b>\$273,673</b>
Transfers to (from) Other Funds--								
Employee Benefit Insurance Fund Transfer			\$44,191	\$45,737	\$47,338	\$48,995	\$50,710	\$52,485
Cost Allocation	\$0	\$1,178,021	\$1,043,063	\$1,079,570	\$1,117,355	\$1,156,463	\$1,196,939	\$1,238,832
Additional Energy Costs assessed thru Cost Allocation	\$0	\$0	\$0	\$3,127	\$3,236	\$3,350	\$3,467	\$3,588
<b>TOTAL TRANSFERS TO (FROM) OTHER FUNDS</b>	<b>\$0</b>	<b>\$1,178,021</b>	<b>\$1,087,254</b>	<b>\$1,128,434</b>	<b>\$1,167,930</b>	<b>\$1,208,807</b>	<b>\$1,251,116</b>	<b>\$1,294,905</b>
Special Operating Projects/Grants								
LandLink Project (503102) (includes 3.00 FTEs)	\$0	\$150,000	\$238,859	\$238,224	\$0	\$0	\$0	\$0
IVR Project/VoiceLink (503103)	\$0	\$85,000	\$0	\$0	\$0	\$0	\$0	\$0
PlanLink/Imaging Project (503104)	\$0	\$100,000	\$61,262	\$25,000	\$0	\$0	\$0	\$0
CLG Grant		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
S.B. Osborne Grant		\$1,420						
Historic Tax Credit		\$15,494						
Other Operating & Capital Projects (includes 109000)	\$0	\$325,000	\$104,996	\$370,603	\$0	\$0	\$0	\$0
<b>TOTAL OPERATING PROJECTS USES OF FUNDS</b>	<b>\$0</b>	<b>\$686,914</b>	<b>\$415,117</b>	<b>\$643,827</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
ENCUMBRANCES, CARRYOVERS	\$0	\$404,476	\$0	\$0	\$0	\$0	\$0	\$0
MID-YEAR ATBs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$0</b>	<b>\$8,041,514</b>	<b>\$7,639,059</b>	<b>\$8,172,443</b>	<b>\$7,851,571</b>	<b>\$8,176,230</b>	<b>\$8,513,011</b>	<b>\$8,862,346</b>
Restricted Reserve Adjustment	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$0</b>	<b>\$854,563</b>	<b>\$1,133,690</b>	<b>\$1,011,361</b>	<b>\$1,256,958</b>	<b>\$1,313,074</b>	<b>\$1,202,975</b>	<b>\$918,634</b>
Designated Reserve (2001 set to cover liability)	\$0	\$75,066	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus Accrual Adjustment	\$0	\$289,934	\$517,766	\$533,299	\$549,298	\$565,777	\$582,750	\$600,233
<b>SURPLUS (DEFICIT) vs. RESERVE GOAL</b>	<b>\$0</b>	<b>\$489,563</b>	<b>\$615,924</b>	<b>\$478,062</b>	<b>\$707,660</b>	<b>\$747,297</b>	<b>\$620,225</b>	<b>\$318,401</b>

CITY OF BOULDER  
2002 FUND FINANCIAL

AFFORDABLE HOUSING FUND

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$0	\$519,351	\$0	\$22,960	\$0	\$0	\$0	\$0
SOURCES OF FUNDS:								
Cash In Lieu of Affordable Units	449,785	644,649	2,106,685	1,155,280	2,487,808	2,288,888	1,822,406	3,055,088
Transfer In	0	329,000	336,000	347,000	359,000	371,000	382,000	394,000
Interest	10,066							
Proceeds from Sale of Units		178,000						
Other	59,500	65,000						
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TOTAL SOURCES OF FUNDS	\$519,351	\$1,216,649	\$2,442,685	\$1,502,280	\$2,846,808	\$2,659,888	\$2,204,406	\$3,449,088
USES OF FUNDS:								
Operating:								
Program Management	\$0	\$0	\$44,540	\$45,498	\$46,636	\$47,802	\$48,997	\$50,222
Budget Adjustment				\$310	\$636	\$978	\$1,336	\$1,712
	-----	-----	-----	-----	-----	-----	-----	-----
Total Operating Uses of Funds	\$0	\$0	\$44,540	\$45,808	\$47,272	\$48,780	\$50,333	\$51,934
Transfers to Other Funds								
Cost Allocation	\$0	\$0	\$952	\$962	\$5,000	\$5,150	\$5,305	\$5,464
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Total Transfers to Other Funds	\$0	\$0	\$952	\$962	\$5,000	\$5,150	\$5,305	\$5,464
Capital Improvements Program:								
Acquisition/Rehabilitation/Cons Opportunity Fund	0	1,227,283 508,717	2,374,233	1,478,471	2,794,536	2,605,958	2,148,769	3,391,691
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Total Capital Improvements Program	\$0	\$1,736,000	\$2,374,233	\$1,478,471	\$2,794,536	\$2,605,958	\$2,148,769	\$3,391,691
Project Carryovers & Encumbrances								
TOTAL USES OF FUNDS	\$0	\$1,736,000	\$2,419,725	\$1,525,240	\$2,846,808	\$2,659,888	\$2,204,406	\$3,449,088
UNRESTRICTED FUND BALANCE	\$519,351	\$0	\$22,960	\$0	\$0	\$0	\$0	\$0
DESIGNATIONS:								
Designated Reserve *	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus Liability	0	0	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----	-----	-----
Total Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS/(DEFICIT) vs. RESERVE GOAL	\$519,351	\$0	\$22,960	\$0	\$0	\$0	\$0	\$0
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\* There is no need for a "designated reserve" as funds will only be allocated after they have been collected rather than based upon revenue p:

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**.25 SALES TAX FUND**

	<b>2000 ACTUAL</b>	<b>2001 REVISED</b>	<b>2002 APPROVED</b>	<b>2003 PROJECTED</b>	<b>2004 PROJECTED</b>	<b>2005 PROJECTED</b>	<b>2006 PROJECTED</b>	<b>2007 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	4,553,624	7,194,139	664,893	654,368	420,734	402,105	641,962	627,012
<b>SOURCES OF FUNDS</b>								
Sales Tax	6,183,732	6,146,308	6,248,094	6,539,404	6,843,729	7,079,775	7,308,437	7,528,421
Interest	336,299	400,000	150,754	125,000	90,000	90,000	60,000	50,000
Intergovernmental Revenue	242,595	197,599	-	-	-	-	-	-
Other Revenues	28,391	197,649	9,700	9,700	9,700	9,700	9,700	9,700
Refunding Bond Issue Revenue	-	-	-	-	-	-	-	-
<b>TOTAL SOURCES OF FUNDS</b>	<b>6,791,017</b>	<b>6,941,556</b>	<b>6,408,548</b>	<b>6,674,104</b>	<b>6,943,429</b>	<b>7,179,475</b>	<b>7,378,137</b>	<b>7,588,121</b>
<b>USES OF FUNDS</b>								
Operating & Maintenance	1,234,170	1,741,252	1,866,011	1,628,329	1,697,156	1,768,800	1,843,999	1,520,663
Civic Park Complex	36,447	108,870	48,000	48,000	48,000	48,000	48,000	48,000
Historical & Cultural	78,806	128,772	50,000	50,000	50,000	50,000	-	50,000
Capital Refurbishment	626,472	1,002,002	737,539	771,415	806,986	844,335	883,552	883,552
<b>Total Operating Uses of Funds</b>	<b>1,975,895</b>	<b>2,980,896</b>	<b>2,701,550</b>	<b>2,497,744</b>	<b>2,602,142</b>	<b>2,711,135</b>	<b>2,775,551</b>	<b>2,502,215</b>
<b>Transfers To Other Funds</b>								
Cost Allocation	121,017	141,904	123,194	126,890	130,697	134,618	138,657	142,817
Windy Gap Proceeds	41,021	26,401	26,401	27,193	28,009	28,849	29,714	30,605
Employee Benefit Insurance Fund	-	-	3,999	4,119	4,243	4,370	4,501	4,636
<b>Total Transfers To Other Funds</b>	<b>162,038</b>	<b>168,305</b>	<b>153,594</b>	<b>158,202</b>	<b>162,949</b>	<b>167,837</b>	<b>172,872</b>	<b>178,058</b>
<b>Debt Service</b>								
Total Debt Service (Note Debt reduced in 2000-2002 for refund)	-	-	-	2,113,653	2,398,942	2,429,093	2,385,193	2,385,193
<b>Capital Improvement Program</b>								
Capital Projects	2,012,569	10,321,601	3,563,929	2,128,839	1,778,960	1,602,239	2,019,409	2,019,409
<b>TOTAL USES OF FUNDS</b>	<b>4,150,502</b>	<b>13,470,802</b>	<b>6,419,073</b>	<b>6,898,438</b>	<b>6,942,993</b>	<b>6,910,304</b>	<b>7,353,025</b>	<b>7,084,875</b>
Reserve for Budget Adjustment	-	-	-	9,300	19,065	29,313	40,062	51,331
<b>FUND BALANCE END OF YEAR</b>	<b>7,194,139</b>	<b>664,893</b>	<b>654,368</b>	<b>420,734</b>	<b>402,105</b>	<b>641,962</b>	<b>627,012</b>	<b>1,078,927</b>
Designations:								
Sick & Vacation Liability Reserve	75,328	79,094	81,467	83,911	86,428	89,021	91,692	94,443
<b>SURPLUS/(DEFICIT) VS. RESERVE GOAL</b>	<b>7,118,811</b>	<b>585,799</b>	<b>572,901</b>	<b>336,823</b>	<b>315,677</b>	<b>552,941</b>	<b>535,320</b>	<b>984,484</b>

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**PUBLIC SAFETY PROPERTY AND SALES TAX FUND**

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$ 6,022,668	\$ 6,492,882	\$ 4,912,336	\$ 4,962,616	\$ 5,058,289	\$ 5,215,105	\$ 1,132,039	\$ (3,248,493)
<b>SOURCES OF FUNDS</b>								
Property Tax	\$ 2,967,340	\$ 3,029,354	\$ 3,756,399	\$ 3,947,975	4,105,894.32	\$4,270,130	\$ 4,440,935	\$4,618,573
Sales Tax	3,710,242	3,687,785	3,748,856	3,923,643	4,106,237	0	0	0
Police Grant Sources	860,031	348,699	98,916	0	0	0	0	0
Interest on Investments	392,648	227,251	173,778	173,692	187,157	192,959	39,621	(113,697)
Miscellaneous Revenues	149,729	0	0	0	0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 8,079,990</b>	<b>\$ 7,293,089</b>	<b>\$ 7,777,949</b>	<b>\$ 8,045,310</b>	<b>\$ 8,399,288</b>	<b>\$ 4,463,089</b>	<b>\$ 4,480,557</b>	<b>\$ 4,504,875</b>
<b>USES OF FUNDS</b>								
Operating--								
Police	\$ 3,371,204	\$ 4,165,274	\$ 4,496,371	\$ 4,587,967	4,760,016	4,938,516	5,123,711	5,315,850
Fire	2,776,504	1,631,359	1,704,076	1,739,116	1,804,333	1,871,995	1,942,195	2,015,027
Municipal Court	449,908	441,478	474,719	484,695	502,871	521,729	541,294	561,592
City Attorney	137,818	205,857	205,133	209,412	217,265	225,412	233,865	242,635
Information Technology	558,088	371,763	383,732	392,568	407,289	422,563	438,409	454,849
Budget Adjustment				60,000	62,250	64,584	67,006	69,519
Encumbrances & Carryovers		1,286,893						
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$ 7,293,522</b>	<b>\$ 8,102,624</b>	<b>\$ 7,264,031</b>	<b>\$ 7,473,758</b>	<b>\$ 7,754,024</b>	<b>\$8,044,800</b>	<b>\$8,346,480</b>	<b>\$8,659,473</b>
Transfers to Other Funds--								
Transfer to General Fund - GIS	\$ 84,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Allocation *	232,254	371,011	398,670	408,637	418,853	429,324	440,057	451,059
Employee Benefit Insurance			64,968	67,242	69,595	72,031	74,552	77,162
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$ 316,254</b>	<b>\$ 371,011</b>	<b>\$ 463,638</b>	<b>\$ 475,879</b>	<b>\$ 488,448</b>	<b>\$ 501,355</b>	<b>\$ 514,609</b>	<b>\$ 528,220</b>
Capital Improvements Program								
Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire	0	0	0	0	0	0	0	0
Information Technology	0	400,000	0	0	0	0	0	0
<b>TOTAL CAPITAL USES OF FUNDS</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$ 7,609,776</b>	<b>\$ 8,873,635</b>	<b>\$ 7,727,669</b>	<b>\$ 7,949,637</b>	<b>\$ 8,242,472</b>	<b>\$ 8,546,155</b>	<b>\$ 8,861,089</b>	<b>\$9,187,693</b>
<b>Surplus(Deficit) Annual Revenue -Exp</b>	<b>\$ 470,214</b>	<b>\$ (1,580,546)</b>	<b>\$ 50,280</b>	<b>\$ 95,673</b>	<b>\$ 156,816</b>	<b>\$ (4,083,066)</b>	<b>\$ (4,380,533)</b>	<b>\$ (4,682,817)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 6,492,882</b>	<b>\$ 4,912,336</b>	<b>\$ 4,962,616</b>	<b>\$ 5,058,289</b>	<b>\$ 5,215,105</b>	<b>\$ 1,132,039</b>	<b>\$ (3,248,493)</b>	<b>\$ (7,931,311)</b>
<b>Designations:</b>								
<b>10% Reserve Designation</b>	<b>\$ 760,978</b>	<b>\$ 887,364</b>	<b>\$ 772,767</b>	<b>\$ 794,964</b>	<b>\$ 824,247</b>	<b>\$ 854,615</b>	<b>\$ 886,109</b>	<b>\$ 918,769</b>
<b>Sick &amp; Vacation Liability Reserve</b>	<b>\$ 361,993</b>	<b>\$ 376,993</b>	<b>\$ 396,993</b>	<b>\$ 421,993</b>	<b>\$ 451,993</b>	<b>\$ 486,993</b>	<b>\$ 526,993</b>	<b>\$ 566,993</b>
<b>Total Reserve Designations</b>	<b>\$ 1,122,971</b>	<b>\$ 1,264,357</b>	<b>\$ 1,169,760</b>	<b>\$ 1,216,957</b>	<b>\$ 1,276,240</b>	<b>\$ 1,341,608</b>	<b>\$ 1,413,102</b>	<b>\$ 1,485,762</b>
<b>SURPLUS(DEFICIT) vs. RESERVE GOAL</b>	<b>\$ 5,369,911</b>	<b>\$ 3,647,979</b>	<b>\$ 3,792,856</b>	<b>\$ 3,841,332</b>	<b>\$ 3,938,865</b>	<b>\$ (209,569)</b>	<b>\$ (4,661,595)</b>	<b>\$ (9,417,073)</b>



**CITY OF BOULDER  
2002 FUND FINANCIAL**

**LIBRARY FUND**

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2006 PROJECTED
<b>Carryovers and Encumbrances</b>								
Carryover Budget								
Carryover Encumbrances		133,473						
<b>Total Carryovers and Encumbrances</b>	0	133,473	0	0	0	0	0	0
<b>Mid Year Adjustments to Base</b>	0	0	0	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	5,270,244	5,575,283	5,643,536	5,750,987	5,923,517	6,101,222	6,284,259	6,472,787
<b>UNRESTRICTED FUND BALANCE</b>	256,325	80,557	80,557	80,557	80,557	80,557	80,557	80,557
<b>DESIGNATIONS</b>								
Designated Reserve	30,296	30,591	31,267	32,062	32,879	33,617	34,377	35,160
<b>SURPLUS/DEFICIT vs. RESERVE GOAL</b>	\$226,029	\$49,966	\$49,290	\$48,495	\$47,678	\$46,940	\$46,180	\$45,397

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**RECREATION ACTIVITY FUND**

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	-	235,479	204,113	171,974	127,010	173,444	246,220	348,083
<b>SOURCES OF FUNDS</b>								
Recreation Division Revenues	-	3,595,656	3,984,084	4,865,804	5,109,094	5,313,457	5,525,996	5,802,296
Golf Revenue	-	1,520,681	1,492,483	1,538,096	1,615,001	1,679,601	1,746,785	1,816,657
Reservoir Revenue	-	543,313	611,149	629,789	661,279	687,730	715,239	743,848
Interest Income	-	-	-	-	-	-	-	-
Transfers In (General Fund)	-	1,467,703	1,514,523	1,547,160	1,580,501	1,614,561	1,649,355	1,684,898
<b>TOTAL SOURCES OF FUNDS</b>	-	7,127,353	7,602,239	8,580,849	8,965,875	9,295,349	9,637,375	10,047,699
<b>USES OF FUNDS</b>								
Recreation Division	-	5,289,096	5,580,391	6,489,896	6,684,593	6,885,131	7,091,685	7,304,436
Golf	-	1,364,689	1,471,441	1,502,245	1,547,312	1,593,732	1,641,544	1,690,790
Reservoir	-	524,934	557,001	573,190	590,386	608,098	626,341	645,131
Anticipated Net Savings	-	(20,000)	-	-	-	-	-	-
<b>Total Operating Uses of Funds</b>	-	7,158,719	7,608,833	8,565,332	8,822,292	9,086,960	9,359,569	9,640,356
<b>Transfers To Other Funds</b>								
Transfer to Employee Benefit Insurance Fund	-	-	25,545	26,311	27,101	27,914	28,751	29,614
<b>Total Debt Service</b>	-	-	-	-	-	-	-	-
<b>TOTAL USES OF FUNDS</b>	-	7,158,719	7,634,378	8,591,643	8,849,392	9,114,874	9,388,320	9,669,970
Reserve for Budget Adjustment		-	-	34,170	70,048	107,699	147,191	188,593
<b>TOTAL FUND BALANCE</b>	-	204,113	171,974	127,010	173,444	246,220	348,083	537,219
Emergency Reserve	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000
<b>UNRESTRICTED FUND BALANCE</b>	-	154,113	121,974	77,010	123,444	196,220	298,083	487,219

City of Boulder  
2002 Fund Financial

Open Space Fund

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$16,847,105	\$30,777,262	\$11,168,919	\$9,989,230	\$9,973,840	\$8,466,503	\$7,608,810	\$7,514,599
<b>SOURCES OF FUNDS</b>								
Net Sales Tax Revenue	18,057,000	17,947,000	18,244,434	19,095,061	\$19,983,688	\$20,672,943	\$21,340,637	\$21,980,856
Investment Income	\$1,451,827	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Lease & Misc Revenue	167,017	175,000	175,000	175,000	\$175,000	\$175,000	\$175,000	\$175,000
BMPA Payment from Boulder County	164,000	160,000	0	0	0	0	0	0
Proceeds of BMPA Notes Issued	1,600,000	0	0	0	0	0	0	0
Other Financing Sources	20,095,000			20,000,000			5,000,000	
General Fund Transfer		1,212,000	1,268,453	1,296,000	1,335,000	1,375,000	1,416,000	1,458,000
Grants	60,512							
<b>Total Annual Sources of Funds</b>	<u>\$41,595,356</u>	<u>\$19,644,000</u>	<u>\$19,837,887</u>	<u>\$40,716,061</u>	<u>\$21,643,688</u>	<u>\$22,372,943</u>	<u>\$28,081,637</u>	<u>\$23,763,856</u>
<b>USES OF FUNDS</b>								
General Operating Expenditures	\$6,931,944	\$6,000,000	\$8,358,726	\$8,402,518	8,717,612	9,044,523	9,383,692	9,735,581
Administrative Budget Adjustment		\$1,212,000		\$43,192	\$88,543	\$136,136	\$186,055	\$238,389
Prior Year Carryover		\$747,000						
Administrative Transfer	<u>664,086</u>	<u>696,000</u>	<u>671,558</u>	<u>696,741</u>	<u>722,869</u>	<u>749,977</u>	<u>778,101</u>	<u>807,280</u>
<b>Total Operating Uses of Funds</b>	<u>\$7,596,030</u>	<u>\$8,655,000</u>	<u>\$9,030,284</u>	<u>\$9,142,451</u>	<u>\$9,529,025</u>	<u>\$9,930,636</u>	<u>\$10,347,848</u>	<u>\$10,781,250</u>
<b>CAPITAL IMPROVEMENTS PROGRAM</b>								
Continuation Projects	13,521,259	897,000	2,150,000	2,336,000	2,336,000	2,336,000	2,336,000	\$2,336,000
Proceeds from BMPA Notes	1,600,000	0	0	0	0	0	0	0
Bond Proceeds & Carryover	<u>0</u>	<u>19,700,000</u>	<u>0</u>	<u>20,000,000</u>	<u>0</u>	<u>0</u>	<u>\$5,000,000</u>	
<b>Total Capital Improvements Program</b>	<u>\$15,121,259</u>	<u>\$20,597,000</u>	<u>\$2,150,000</u>	<u>\$22,336,000</u>	<u>\$2,336,000</u>	<u>\$2,336,000</u>	<u>\$7,336,000</u>	<u>\$2,336,000</u>
<b>DEBT SERVICE USES OF FUNDS</b>								
Proposed New Debt Service - Bonds					\$2,060,000	\$2,060,000	\$2,060,000	\$2,657,000
Debt Service - BMPA	\$2,608,774	\$3,252,707	\$3,308,178 #	\$2,769,000	\$2,762,000	\$2,432,000	\$2,150,000	\$2,012,000
Debt Service - Bonds & Notes	<u>2,339,136</u>	<u>6,747,636</u>	<u>6,529,114</u>	<u>6,484,000</u>	<u>6,464,000</u>	<u>\$6,472,000</u>	<u>\$6,282,000</u>	<u>\$6,201,000</u>
<b>Total Debt Service Uses of Funds</b>	<u>\$4,947,910</u>	<u>\$10,000,343</u>	<u>\$9,837,292</u>	<u>\$9,253,000</u>	<u>\$11,286,000</u>	<u>\$10,964,000</u>	<u>\$10,492,000</u>	<u>\$10,870,000</u>
<b>TOTAL USES OF FUNDS</b>	<u>\$27,665,199</u>	<u>\$39,252,343</u>	<u>\$21,017,576</u>	<u>\$40,731,451</u>	<u>\$23,151,025</u>	<u>\$23,230,636</u>	<u>\$28,175,848</u>	<u>\$23,987,250</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$30,777,262</u>	<u>\$11,168,919</u>	<u>\$9,989,230</u>	<u>\$9,973,840</u>	<u>\$8,466,503</u>	<u>\$7,608,810</u>	<u>\$7,514,599</u>	<u>\$7,291,205</u>
OSBT CONTINGENCY RESERVE	\$5,475,000	\$5,475,000	\$5,475,000	\$5,475,000	\$5,475,000	\$5,475,000	\$5,475,000	\$5,475,000
REVENUE BOND RESERVE								
OTHER RESERVES	<u>\$831,000</u>	<u>\$831,000</u>	<u>\$890,000</u>	<u>\$890,000</u>	<u>\$890,000</u>	<u>\$890,000</u>	<u>\$890,000</u>	<u>\$890,000</u>
	<u>\$6,306,000</u>	<u>\$6,306,000</u>	<u>\$6,365,000 #</u>	<u>\$6,365,000</u>	<u>\$6,365,000</u>	<u>\$6,365,000</u>	<u>\$6,365,000</u>	<u>\$6,365,000</u>
<b>UNRESTRICTED FUND BALANCE</b>	<u>\$24,471,262</u>	<u>\$4,862,919</u>	<u>\$3,624,230</u>	<u>\$3,608,840</u>	<u>\$2,101,503</u>	<u>\$1,243,810</u>	<u>\$1,149,599</u>	<u>\$926,205</u>



**CITY OF BOULDER  
2002 FUND FINANCIAL**

**AIRPORT FUND**

	<b>2000 ACTUAL</b>	<b>2001 REVISED</b>	<b>2002 APPROVED</b>	<b>2003 PROJECTED</b>	<b>2004 PROJECTED</b>	<b>2005 PROJECTED</b>	<b>2006 PROJECTED</b>	<b>2007 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$521,048	\$581,251	\$433,955	\$495,726	\$558,736	\$619,584	\$678,096	\$734,094
<b>SOURCES OF FUNDS</b>								
Airport Rental	\$329,265	\$336,063	\$346,145	\$356,529	\$367,225	\$378,242	\$389,589	\$401,277
Fuel Flowage Fees	8,675	6,000	8,675	8,675	8,675	8,675	8,675	8,675
Fuel Tax Refund	4,052	4,052	4,052	4,052	4,052	4,052	4,052	4,052
Federal Grant	0	1,800,000	0	0	0	0	0	0
State Grant	6,445	116,000	0	0	0	0	0	0
Interest on Investments	30,092	30,000	17,635	17,635	17,635	17,635	17,635	17,635
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$378,529</b>	<b>\$2,292,115</b>	<b>\$376,507</b>	<b>\$386,891</b>	<b>\$397,587</b>	<b>\$408,604</b>	<b>\$419,951</b>	<b>\$431,639</b>
<b>USES OF FUNDS</b>								
Operating:								
Airport Management	\$255,458	\$217,694	\$264,208	\$270,340	\$279,802	\$289,595	\$299,731	\$310,222
PW Support Services	10,629	12,634	10,159	10,362	10,725	11,100	11,489	11,891
Transportation Administration	0	0	5,858	5,975	6,184	6,401	6,625	6,857
Operating Reserve	0	8,300	9,220	9,220	9,497	9,781	10,075	10,377
Budget Adjustment	0	0	0	975	1,998	3,072	4,199	5,380
Subtotal Operating Uses of Funds	\$266,087	\$238,628	\$289,445	\$296,872	\$308,206	\$319,950	\$332,118	\$344,726
Transfers:								
Cost Allocation	\$36,389	\$46,583	\$33,942	\$35,639	\$37,421	\$39,292	\$41,257	\$43,320
Employee Benefit Insurance Fund	0	0	569	589	610	631	653	676
Subtotal Transfers to Other Funds	\$36,389	\$46,583	\$34,511	\$36,228	\$38,031	\$39,923	\$41,910	\$43,995
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$302,476</b>	<b>\$285,211</b>	<b>\$323,956</b>	<b>\$333,101</b>	<b>\$346,236</b>	<b>\$359,873</b>	<b>\$374,028</b>	<b>\$388,722</b>
<b>TOTAL CAPITAL USES OF FUNDS</b>	<b>\$15,850</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
CARRYOVERS & ENCUMBRANCES	0	6,000	0	0	0	0	0	0
MID-YEAR ADJUSTMENTS-TO-BASE	0	156,500	0	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>\$318,326</b>	<b>\$2,447,711</b>	<b>\$323,956</b>	<b>\$333,101</b>	<b>\$346,236</b>	<b>\$359,873</b>	<b>\$374,028</b>	<b>\$388,722</b>

CITY OF BOULDER  
2002 FUND FINANCIAL

AIRPORT FUND

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
Restricted Reserve Adjustment	0	8,300	9,220	9,220	9,497	9,781	10,075	10,377
<b>FUND BALANCE - END OF YEAR</b>	<b>\$581,251</b>	<b>\$433,955</b>	<b>\$495,726</b>	<b>\$558,736</b>	<b>\$619,584</b>	<b>\$678,096</b>	<b>\$734,094</b>	<b>\$787,389</b>
Designations:								
Designated Reserve	75,619	71,303	80,989	83,275	86,559	89,968	93,507	97,180
Sick & Vacation Liability Reserve	26,713	27,514	28,340	29,190	30,066	30,968	31,897	32,854
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Less: Total Reserve Designations	102,332	98,817	109,329	112,465	116,625	120,936	125,404	130,034
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$478,919</b>	<b>\$335,138</b>	<b>\$386,397</b>	<b>\$446,271</b>	<b>\$502,959</b>	<b>\$557,161</b>	<b>\$608,691</b>	<b>\$657,355</b>

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**TRANSPORTATION FUND**

	<b>2000 ACTUAL</b>	<b>2001 REVISED</b>	<b>2002 APPROVED</b>	<b>2003 PROJECTED</b>	<b>2004 PROJECTED</b>	<b>2005 PROJECTED</b>	<b>2006 PROJECTED</b>	<b>2007 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>	\$9,420,278	\$13,958,512	\$4,221,535	\$1,889,820	\$975,125	\$933,226	\$902,963	\$831,711
<b>SOURCES OF FUNDS</b>								
Sales Tax	\$12,030,537	\$11,963,858	\$14,995,425	\$15,694,571	\$16,424,949	\$16,991,460	\$17,540,250	\$18,066,458
BURA Surplus	2,913,652	2,844,336	0	0	0	0	0	0
Assessment Revenues	315,324	224,046	196,646	216,196	190,196	190,196	190,196	190,196
City-Auto Registrations	258,392	260,976	263,586	266,222	268,884	271,573	274,288	277,031
County Road & Bridge	533,400	538,734	544,121	549,563	555,058	560,609	566,215	571,877
Federal/State Grants	0	88,312	0	0	0	0	0	0
Highway User's Tax	2,438,627	2,476,312	2,461,506	2,486,121	2,510,982	2,536,092	2,561,453	2,587,067
Interest on Investments	608,877	743,000	375,813	380,000	380,000	380,000	380,000	380,000
Other Miscellaneous	613,876	120,000	130,000	130,000	130,000	130,000	130,000	130,000
Reimbursements	725,679	5,187,000	4,595,000	2,092,000	2,255,000	500,000	500,000	500,000
St. Traffic Control & Hwy Maint. & Land	478,873	297,256	297,256	297,256	297,256	297,256	297,256	297,256
Permits and Development Fees	203,437	0	0	0	0	0	0	0
Transfers from Other Funds	545,323	0	0	0	0	0	0	0
Transit Revenues	308,951	0	0	0	0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$21,974,948</b>	<b>\$24,743,830</b>	<b>\$23,859,353</b>	<b>\$22,111,928</b>	<b>\$23,012,325</b>	<b>\$21,857,185</b>	<b>\$22,439,658</b>	<b>\$22,999,885</b>
<b>USES OF FUNDS</b>								
Operating:								
Transportation Planning & Operations	\$5,055,817	\$6,326,253	\$6,405,612	\$7,081,894	\$6,747,836	\$6,660,461	\$6,893,577	\$7,134,852
Project Management	2,220,012	3,149,146	3,119,292	3,194,946	3,306,769	3,422,506	3,542,293	3,666,274
Transportation Maintenance	3,771,978	3,991,003	4,290,849	4,325,351	4,476,739	4,633,425	4,795,594	4,963,440
Transportation Administration	258,262	199,800	223,839	228,878	236,889	245,180	253,761	262,643
PW Support Services	443,140	358,491	421,504	430,324	445,386	460,974	477,108	493,807
Other Programs	519,679	167,138	178,624	182,857	189,257	195,881	202,737	209,833
Operating Reserve	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Budget Adjustment	0	0	0	42,455	87,033	133,814	182,882	234,323
Subtotal Operating Uses of Funds	\$12,268,888	\$14,291,831	\$14,739,720	\$15,586,706	\$15,589,908	\$15,852,241	\$16,447,953	\$17,065,172
Transfers:								
Cost Allocation	\$945,724	\$1,217,397	\$1,244,566	\$1,306,794	\$1,372,134	\$1,440,741	\$1,512,778	\$1,588,417
Employee Benefit Insurance Fund	0	0	49,147	50,867	52,647	54,490	56,397	58,371
Forest Glen GID	0	2,307	3,181	3,324	3,475	3,635	0	0
Parks & Recreation-Bldr. Creek Path	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Photo Enforcement	117,794	0	0	0	0	0	0	0
Building Services Fund	0	83,100	165,953	170,932	176,060	181,341	186,782	192,385
Subtotal Transfers to Other Funds	\$1,078,518	\$1,317,804	\$1,477,847	\$1,546,917	\$1,619,316	\$1,695,207	\$1,770,957	\$1,854,173
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$13,347,406</b>	<b>\$15,609,635</b>	<b>\$16,217,567</b>	<b>\$17,133,623</b>	<b>\$17,209,224</b>	<b>\$17,547,448</b>	<b>\$18,218,910</b>	<b>\$18,919,345</b>
<b>TOTAL CAPITAL USES OF FUNDS</b>	<b>\$4,089,308</b>	<b>\$8,892,627</b>	<b>\$10,073,500</b>	<b>\$5,993,000</b>	<b>\$5,945,000</b>	<b>\$4,440,000</b>	<b>\$4,392,000</b>	<b>\$3,892,000</b>

CITY OF BOULDER  
2002 FUND FINANCIAL

TRANSPORTATION FUND

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
CARRYOVERS & ENCUMBRANCES	0	10,490,320	0	0	0	0	0	0
MID-YEAR ADJUSTMENTS-TO-BASE	0	(411,775)	0	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>\$17,436,714</b>	<b>\$34,580,807</b>	<b>\$26,291,067</b>	<b>\$23,126,623</b>	<b>\$23,154,224</b>	<b>\$21,987,448</b>	<b>\$22,610,910</b>	<b>\$22,811,345</b>
Add: Operating Reserve Adjustment	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>UNAPPROPRIATED FUND BALANCE</b>	<b>\$13,958,512</b>	<b>\$4,221,535</b>	<b>\$1,889,820</b>	<b>\$975,125</b>	<b>\$933,226</b>	<b>\$902,963</b>	<b>\$831,711</b>	<b>\$1,120,251</b>
Designations:								
Designated Reserves	135,408	135,408	135,408	135,408	135,408	135,408	135,408	135,408
Sick & Vacation Liability Reserve	557,040	535,127	551,181	567,716	584,748	602,290	620,359	638,970
HOP Bus Replacement Reserve	150,000	150,000	150,000	150,000	0	0	0	0
Undergrounding Cost Share Pgm Design:	66,436	66,436	66,436	66,436	66,436	66,436	66,436	66,436
Less: Total Reserve Designations	908,884	886,971	903,025	919,560	786,592	804,134	822,203	840,814
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$13,049,628</b>	<b>\$3,334,564</b>	<b>\$986,796</b>	<b>\$55,565</b>	<b>\$146,634</b>	<b>\$98,829</b>	<b>\$9,508</b>	<b>\$279,437</b>

CITY OF BOULDER  
2002 FUND FINANCIAL

TRANSPORTATION DEVELOPMENT FUND

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$2,010,093	\$2,938,049	\$1,623,245	\$1,210,218	\$725,855	\$743,526	\$330,995	\$352,375
<b>SOURCES OF FUNDS</b>								
Transportation Excise Tax	\$1,579,132	\$882,000	\$1,233,829	\$1,323,486	\$1,160,996	\$1,081,641	\$976,784	\$899,303
Interest Income	150,309	160,000	123,818	123,818	123,818	123,818	123,818	123,818
Reimbursements	47,586	100,000	100,000	372,000	100,000	100,000	100,000	100,000
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$1,777,027</b>	<b>\$1,142,000</b>	<b>\$1,457,647</b>	<b>\$1,819,304</b>	<b>\$1,384,814</b>	<b>\$1,305,459</b>	<b>\$1,200,602</b>	<b>\$1,123,121</b>
<b>USES OF FUNDS</b>								
Operating:								
Operating Expenditures	\$219,848	\$300,883	\$280,280	\$409,787	\$294,755	\$305,071	\$315,749	\$326,800
Transfers to Other Funds:								
Cost Allocation	\$13,256	\$9,159	\$7,211	\$7,572	\$7,950	\$8,348	\$8,765	\$9,203
Excise Tax Administration	0	0	4,183	4,308	4,438	4,571	4,708	4,849
Subtotal Transfers to Other Funds	\$13,256	\$9,159	\$11,394	\$11,880	\$12,388	\$12,919	\$13,473	\$14,053
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$233,104</b>	<b>\$310,042</b>	<b>\$291,674</b>	<b>\$421,667</b>	<b>\$307,143</b>	<b>\$317,990</b>	<b>\$329,222</b>	<b>\$340,853</b>
<b>TOTAL CAPITAL USES OF FUNDS</b>	<b>\$615,967</b>	<b>\$650,000</b>	<b>\$1,579,000</b>	<b>\$1,882,000</b>	<b>\$1,060,000</b>	<b>\$1,400,000</b>	<b>\$850,000</b>	<b>\$550,000</b>
CARRYOVERS & ENCUMBRANCES	0	1,496,762	0	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	<b>\$849,071</b>	<b>\$2,456,804</b>	<b>\$1,870,674</b>	<b>\$2,303,667</b>	<b>\$1,367,143</b>	<b>\$1,717,990</b>	<b>\$1,179,222</b>	<b>\$890,853</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$2,938,049</b>	<b>\$1,623,245</b>	<b>\$1,210,218</b>	<b>\$725,855</b>	<b>\$743,526</b>	<b>\$330,995</b>	<b>\$352,375</b>	<b>\$584,644</b>
Designations:								
Less: Designated Reserve	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$2,913,049</b>	<b>\$1,598,245</b>	<b>\$1,185,218</b>	<b>\$700,855</b>	<b>\$718,526</b>	<b>\$305,995</b>	<b>\$327,375</b>	<b>\$559,644</b>

TRANSIT PASS GENERAL IMPROVEMENT DISTRICT - FOREST GLEN

[illegible]

CITY OF BOULDER  
2002 FUND FINANCIAL

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$131,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>SOURCES OF FUNDS:</b>								
Current Year Federal Grant	874,166	1,209,000	1,162,680	1,198,920	1,234,888	1,271,934	1,310,092	1,349,395
Prior Year Grant Balance		1,130,532						
Sale Proceeds-COB Housing Authority*		120,000	573,805	964,905	1,038,105	1,014,280	1,163,250	0
Third Party Reimbursements	46,880	41,663						
	-----	-----	-----	-----	-----	-----	-----	-----
<b>TOTAL SOURCES OF FUNDS</b>	\$921,046	\$2,501,195	\$1,736,485	\$2,163,825	\$2,272,993	\$2,286,214	\$2,473,342	\$1,349,395
<b>USES OF FUNDS:</b>								
Operating:								
Program Management	\$166,730	\$191,073	\$197,299	\$200,309	\$206,318	\$212,507	\$218,883	\$225,449
Budget Adjustment				\$1,505	\$3,085	\$4,743	\$6,482	\$8,305
	-----	-----	-----	-----	-----	-----	-----	-----
<b>Total Operating Uses of Funds</b>	\$166,730	\$191,073	\$197,299	\$201,814	\$209,403	\$217,250	\$225,365	\$233,754
<b>Transfers to Other Funds</b>								
Cost Allocation	\$28,378	\$17,231	\$13,582	\$13,718	\$14,129	\$14,553	\$14,990	\$15,440
Employee Benefit Insurance Fund			\$2,408	\$2,492	\$2,580	\$2,670	\$2,763	\$2,860
	-----	-----	-----	-----	-----	-----	-----	-----
<b>Total Transfers to Other Funds</b>	\$28,378	\$17,231	\$15,990	\$16,210	\$16,709	\$17,223	\$17,753	\$18,299
<b>Total Debt Service &amp; Principal on Section 108 Drive In Theater Property Loan*</b>	\$131,774	\$120,000	\$573,805	\$964,905	\$1,038,105	\$1,014,280	\$1,163,250	\$0
<b>CDBG Program:</b>								
Community Development/Housing Activit	725,938	979,724	949,391	980,896	1,008,776	1,037,461	1,066,975	1,097,342
	-----	-----	-----	-----	-----	-----	-----	-----
<b>Total CDBG Program</b>	\$725,938	\$979,724	\$949,391	\$980,896	\$1,008,776	\$1,037,461	\$1,066,975	\$1,097,342
<b>Program Carryovers &amp; Encumbrances</b>		\$1,193,167						
<b>TOTAL USES OF FUNDS</b>	\$1,052,820	\$2,501,195	\$1,736,485	\$2,163,825	\$2,272,993	\$2,286,214	\$2,473,342	\$1,349,395
<b>UNRESTRICTED FUND BALANCE</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>DESIGNATIONS:</b>								
Designated Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus Liability	0	0	0	0	0	0	0	0

CITY OF BOULDER  
2002 FUND FINANCIAL

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
<b>Total Reserve**</b>	----- \$0	----- \$0	----- \$0	----- \$0	----- \$0	----- \$0	----- \$0	----- \$0
<b>SURPLUS VS. RESERVE GOAL</b>	----- \$0	----- \$0	----- \$0	----- \$0	----- \$0	----- \$0	----- \$0	----- \$0
	=====	=====	=====	=====	=====	=====	=====	=====

\*Since the CDBG is the collateral for the Section 108 Loan from the Department of Housing and Urban Development (HUD), this fund serves as a flow repayment of the loan. This loan was used to purchase the Drive In Theater property on behalf of the City of Boulder Housing Authority. The source of the loan will be sale proceeds from the Drive In site.

\*\* This fund cannot have designated reserves because expenses are funded only on a reimbursable basis by HUD.



CITY OF BOULDER  
2002 FUND FINANCIAL

HOME INVESTMENT PARTNERSHIP GRANT FUND

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>SOURCES OF FUNDS:</b>								
Current Year Federal Grant	551,976	683,000	614,821	633,450	652,454	672,027	692,188	712,954
Prior Year Grant Balance		520,829						
Third Party Reimbursements	949	30,859						
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$552,925</b>	<b>\$1,234,688</b>	<b>\$614,821</b>	<b>\$633,450</b>	<b>\$652,454</b>	<b>\$672,027</b>	<b>\$692,188</b>	<b>\$712,954</b>
<b>USES OF FUNDS:</b>								
Operating:								
Program Management	\$43,395	\$63,444	\$55,791	\$57,120	\$58,376	\$59,660	\$60,973	\$62,316
Budget Adjustment				\$446	\$915	\$1,407	\$1,923	\$2,464
<b>Total Operating Uses of Funds</b>	<b>\$43,395</b>	<b>\$63,444</b>	<b>\$55,791</b>	<b>\$57,566</b>	<b>\$59,291</b>	<b>\$61,067</b>	<b>\$62,896</b>	<b>\$64,780</b>
<b>Transfers to Other Funds</b>								
Cost Allocation	\$3,730	\$4,771	\$5,208	\$5,260	\$5,418	\$5,580	\$5,748	\$5,920
Employee Benefit Insurance Fund			\$501	\$519	\$537	\$555	\$575	\$595
<b>Total Transfers to Other Funds</b>	<b>\$3,730</b>	<b>\$4,771</b>	<b>\$5,709</b>	<b>\$5,779</b>	<b>\$5,955</b>	<b>\$6,136</b>	<b>\$6,323</b>	<b>\$6,515</b>
<b>HOME Program:</b>								
Housing Activities	505,800	644,794	553,321	570,105	587,208	604,824	622,969	641,658
<b>Total HOME Program</b>	<b>\$505,800</b>	<b>\$644,794</b>	<b>\$553,321</b>	<b>\$570,105</b>	<b>\$587,208</b>	<b>\$604,824</b>	<b>\$622,969</b>	<b>\$641,658</b>
<b>Program Carryovers &amp; Encumbrances</b>		\$521,679						
<b>TOTAL USES OF FUNDS</b>	<b>\$552,925</b>	<b>\$1,234,688</b>	<b>\$614,821</b>	<b>\$633,450</b>	<b>\$652,454</b>	<b>\$672,027</b>	<b>\$692,188</b>	<b>\$712,954</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>DESIGNATIONS:</b>								
Designated Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sick/Vacation/Bonus Liability	0	0	0	0	0	0	0	0
<b>Total Reserve*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SURPLUS VS. RESERVE GOAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	=====	=====	=====	=====	=====	=====	=====	=====

\* This fund cannot have designated reserves because expenses are funded only on a reimbursable basis by the Department of Housing and Urban Develop

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**PERMANENT PARKS & RECREATION FUND**

	<b>2000 ACTUAL</b>	<b>2001 REVISED</b>	<b>2002 APPROVED</b>	<b>2003 PROJECTED</b>	<b>2004 PROJECTED</b>	<b>2005 PROJECTED</b>	<b>2006 PROJECTED</b>	<b>2007 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	2,468,387	2,075,366	621,101	680,282	716,490	565,284	378,440	90,380
<b>SOURCES OF FUNDS</b>								
Property Tax	1,162,427	1,216,687	1,216,688	1,253,189	1,290,784	1,329,508	1,369,393	1,410,475
Interest	136,517	120,000	75,000	78,750	82,688	25,000	26,250	25,000
Parks & Recreation Development Fee	157,014	295,000	250,000	250,000	250,000	150,000	125,000	100,000
Other Revenues	204,291	234,000	234,000	140,000	140,000	140,000	140,000	140,000
<b>TOTAL SOURCES OF FUNDS</b>	<b>1,660,249</b>	<b>1,865,687</b>	<b>1,775,688</b>	<b>1,721,939</b>	<b>1,763,472</b>	<b>1,644,508</b>	<b>1,660,643</b>	<b>1,675,475</b>
<b>USES OF FUNDS</b>								
Operating & Maintenance	225,159	234,176	243,063	252,069	261,521	271,328	281,503	281,503
Capital Refurbishment	167,169	906,288	362,000	362,000	412,000	412,000	412,000	412,000
<b>Total Operating Uses of Funds</b>	<b>392,328</b>	<b>1,140,464</b>	<b>605,063</b>	<b>614,069</b>	<b>673,521</b>	<b>683,328</b>	<b>693,503</b>	<b>693,503</b>
<b>Transfers To Other Funds</b>								
Cost Allocation	58,391	40,427	38,085	39,228	40,405	41,617	42,866	44,152
Flood Control Utility Fund	201,838	201,838	-	-	-	-	-	-
Employee Benefit Insurance Fund	-	-	5,626	5,795	5,969	6,148	6,332	6,522
Excise Tax Collection	-	-	4,183	4,308	4,437	4,570	4,707	4,848
<b>Total Transfers To Other Funds</b>	<b>260,229</b>	<b>242,265</b>	<b>47,894</b>	<b>49,331</b>	<b>50,811</b>	<b>52,335</b>	<b>53,905</b>	<b>55,522</b>
<b>Debt Service</b>								
Total Debt Service	77,633	50,402	50,402	50,402	50,402	50,402	50,402	50,402
<b>Capital Improvement Program</b>								
Capital Projects	1,323,080	1,886,821	1,013,148	967,079	1,130,000	1,030,000	1,130,000	830,000
<b>TOTAL USES OF FUNDS</b>	<b>2,053,270</b>	<b>3,319,952</b>	<b>1,716,507</b>	<b>1,680,881</b>	<b>1,904,734</b>	<b>1,816,065</b>	<b>1,927,810</b>	<b>1,629,427</b>
Reserve for Budget Adjustment	-	-	-	4,850	9,943	15,287	20,893	26,770
<b>FUND BALANCE - END OF YEAR</b>	<b>2,075,366</b>	<b>621,101</b>	<b>680,282</b>	<b>716,490</b>	<b>565,284</b>	<b>378,440</b>	<b>90,380</b>	<b>109,658</b>
Designations:								
Sick & Vacation Liability Reserve	-	60,644	63,676	65,586	67,554	69,581	71,668	73,818
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>		<b>560,457</b>	<b>616,606</b>	<b>650,904</b>	<b>497,730</b>	<b>308,859</b>	<b>18,712</b>	<b>35,840</b>

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**WATER UTILITY FUND**

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED	
UNAPPROPRIATED FUND BALANCE									
Beginning of Year	\$17,406,810	\$37,264,669	\$17,182,048	\$16,367,564	\$12,810,984	\$14,749,348	\$16,248,158	\$12,568,709	
SOURCES OF FUNDS									
Operating--									
Sale of Water to General Cust	\$16,232,083	\$14,673,989	\$16,173,586	\$17,664,383	\$18,230,619	\$18,815,008	\$19,418,133	\$20,040,594	
Projected Rate Increase	\$0 3%	\$1,467,399 10%	\$1,455,623 9%	\$529,931 3%	\$546,919 3%	\$564,450 3%	\$582,544 3%	\$601,218 3%	
Bulk/Irrigation Water Sales	\$74,296	\$95,000	\$47,000	\$47,000	\$47,000	\$47,000	\$47,000	\$47,000	
Hydroelectric Revenue	\$779,844	\$986,000	\$1,235,000	\$1,145,000	\$1,325,000	\$1,585,000	\$1,585,000	\$1,585,000	
Public Fire Protection	\$10,648	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Miscellaneous Operating Revenues	\$30,864	\$32,500	\$32,500	\$32,500	\$32,500	\$32,500	\$32,500	\$32,500	
TOTAL OPERATING SOURCES OF FUNDS	\$17,127,735	\$17,264,888	\$18,953,709	\$19,428,815	\$20,192,037	\$21,053,958	\$21,675,177	\$22,316,312	
Non-Operating--									
Plant Investment Fees	\$1,824,523	\$1,500,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	
Connection Charges	\$182,234	\$130,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	
Special Assessments	\$52,931	\$42,000	\$47,500	\$47,500	\$47,500	\$47,500	\$47,500	\$47,500	
Interest	\$1,746,980	\$1,363,500	\$761,339	\$818,378	\$640,549	\$737,467	\$812,408	\$628,435	
Miscellaneous Non-Operating	\$116,514	\$181,400	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	
Transfer from Windy Gap - Barker Projects	\$925,000	\$13,175,000	\$3,075,000	\$2,250,000	\$2,000,000	\$1,900,000	\$3,200,000	\$0	
Payment from County - Caribou Acquisition	\$0	\$817,820	\$817,820	\$817,820	\$817,820	\$817,820	\$0	\$0	
Net Impact from AMR	\$0	\$100,000	\$250,000	\$0	\$0	\$0	\$0	\$0	
Barker/ AMR/ Cold Springs/Caribou Bond Proceeds	\$25,369,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Projected Bond Proceeds	\$0	\$28,830,000	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL NON-OPERATING SOURCES OF FUNDS	\$30,217,837	\$46,139,720	\$7,173,659	\$6,155,698	\$5,727,869	\$5,724,787	\$6,281,908	\$2,897,935	
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$47,345,572</b>	<b>\$63,404,608</b>	<b>\$26,127,368</b>	<b>\$25,584,513</b>	<b>\$25,919,907</b>	<b>\$26,778,746</b>	<b>\$27,957,085</b>	<b>\$25,214,247</b>	
USES OF FUNDS									
Operating--									
Operating Expenditures	\$8,612,418	\$8,396,198	\$8,785,391	\$9,086,146	\$9,260,880	\$9,538,707	\$9,824,868	\$10,119,614	
Budget Adjustment 1	\$0	\$0	\$0	\$42,226	\$86,563	\$133,092	\$181,896	\$233,060	
Windy Gap Payment	\$1,658,948	\$1,688,302	\$1,698,623	\$1,698,733	\$1,698,441	\$1,696,657	\$1,697,375	\$1,699,314	
Emergency Reserve	\$0	\$262,000	\$296,000	\$306,360	\$317,083	\$329,180	\$339,667	\$351,555	
Sick/Vacation Accrual	\$70,971	\$80,000	\$100,000	\$103,500	\$107,123	\$110,872	\$114,752	\$118,769	
TOTAL OPERATING USES OF FUNDS	\$10,342,337	\$10,426,500	\$10,880,014	\$11,236,965	\$11,470,089	\$11,807,508	\$12,158,558	\$12,522,312	
Debt--									
Betasso Hydroelectric GO Bond	\$353,453	\$365,699	\$362,147	\$353,088	\$367,403	\$365,653	\$0	\$0	
BRWTP 1996 Revenue Bond	\$901,814	\$908,210	\$908,376	\$912,522	\$910,477	\$912,794	\$908,440	\$912,766	
Silver Lake 1999 Revenue Bond	\$1,224,130	\$1,228,419	\$1,231,677	\$1,233,903	\$1,240,082	\$1,239,974	\$1,238,110	\$1,240,095	
Barker/ AMR/ Cold Springs/ Caribou Revenue Bond	\$2,219,168	\$2,207,540	\$2,231,249	\$2,246,258	\$2,255,586	\$2,271,458	\$2,273,436	\$2,272,002	
Projected Bond - Lakewood Pipeline	\$0	\$55,634	\$2,157,607	\$2,195,681	\$2,181,152	\$2,179,419	\$2,181,069	\$2,180,919	
TOTAL DEBT SERVICE	\$4,698,565	\$4,765,502	\$6,891,056	\$6,941,452	\$6,954,700	\$6,969,298	\$6,601,055	\$6,605,782	
Transfers Out--									
Employee Insurance Benefit	\$0	\$0	\$44,322	\$45,873	\$47,479	\$49,141	\$50,861	\$52,641	
Cost Allocation	\$714,628	\$812,601	\$989,232	\$1,038,694	\$1,090,628	\$1,145,160	\$1,202,418	\$1,262,539	
Caribou Ranch repayment to Windy Gap	\$175,200	\$175,200	\$175,200	\$175,200	\$175,200	\$175,200	\$175,200	\$175,200	
Planning & Development Services	\$0	\$96,306	\$158,028	\$162,769	\$167,652	\$172,681	\$177,862	\$183,198	
TOTAL TRANSFERS OUT	\$889,828	\$1,084,107	\$1,366,782	\$1,422,536	\$1,480,959	\$1,542,182	\$1,606,340	\$1,673,577	
Capital Improvements Program--									
TOTAL CAPITAL USES OF FUNDS	\$5,299,607	\$16,450,000	\$8,200,000	\$9,950,000	\$4,500,000	\$5,400,000	\$11,725,000	\$7,800,000	
BOULDER RESERVOIR WTP BOND	\$19,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**WATER UTILITY FUND**

	<b>2000 ACTUAL</b>	<b>2001 REVISED</b>	<b>2002 APPROVED</b>	<b>2003 PROJECTED</b>	<b>2004 PROJECTED</b>	<b>2005 PROJECTED</b>	<b>2006 PROJECTED</b>	<b>2007 PROJECTED</b>
SILVER LAKE BOND FUND	\$290,049	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BETASSO RESIDUALS - BOND	\$2,749,629	\$1,033,432	\$0	\$0	\$0	\$0	\$0	\$0
BOULDER CANYON TRANSMISSION LINE - BOND	\$915,481	\$89,076	\$0	\$0	\$0	\$0	\$0	\$0
PROJECTED BOND - LAKEWOOD PIPELINE	\$0	\$26,614,537	\$0	\$0	\$0	\$0	\$0	\$0
BARKER/AMR/ COLD SPRINGS/CARIBOU BOND	\$2,354,135	\$21,042,256	\$0	\$0	\$0	\$0	\$0	\$0
ENCUMBRANCES, CARRYOVERS & MID-YR ATB's	\$0	\$2,323,819	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$27,558,684</b>	<b>\$83,829,229</b>	<b>\$27,337,852</b>	<b>\$29,550,953</b>	<b>\$24,405,748</b>	<b>\$25,718,988</b>	<b>\$32,090,953</b>	<b>\$28,601,671</b>
Emergency Reserve Adjustment	\$0	\$262,000	\$296,000	\$306,360	\$317,083	\$328,180	\$339,667	\$351,555
Sick/Vacation Accrual Adjustment	\$70,971	\$80,000	\$100,000	\$103,500	\$107,123	\$110,872	\$114,752	\$118,769
<b>FUND BALANCE - END OF YEAR</b>	<b>\$37,264,669</b>	<b>\$17,182,048</b>	<b>\$16,367,564</b>	<b>\$12,810,984</b>	<b>\$14,749,348</b>	<b>\$16,248,158</b>	<b>\$12,568,709</b>	<b>\$9,651,609</b>
Designated Reserves -								
Barker Reserves	\$895,979	\$895,979	\$895,979	\$895,979	\$895,979	\$895,979	\$895,979	\$895,979
Bond Reserves	\$4,107,478	\$6,322,941	\$6,322,941	\$6,322,941	\$6,322,941	\$6,322,941	\$6,322,941	\$6,322,941
Vacation/Sick/Bonus Liability	\$606,474	\$571,584	\$588,732	\$606,394	\$624,585	\$643,323	\$662,623	\$682,501
<b>TOTAL RESERVES</b>	<b>\$5,609,931</b>	<b>\$7,790,504</b>	<b>\$7,807,652</b>	<b>\$7,825,314</b>	<b>\$7,843,505</b>	<b>\$7,862,243</b>	<b>\$7,881,543</b>	<b>\$7,901,421</b>
<b>SURPLUS/(DEFICIT) vs. RESERVE GOAL</b>	<b>\$31,654,738</b>	<b>\$9,391,544</b>	<b>\$8,559,912</b>	<b>\$4,985,671</b>	<b>\$6,905,842</b>	<b>\$8,385,915</b>	<b>\$4,687,166</b>	<b>\$1,750,188</b>
<b>OPERATING RESERVE (GOAL - 20%)</b>	<b>339.39%</b>	<b>100.93%</b>	<b>86.18%</b>	<b>48.26%</b>	<b>65.11%</b>	<b>76.31%</b>	<b>41.16%</b>	<b>14.83%</b>

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**WASTEWATER FUND**

	<b>2000 ACTUAL</b>	<b>2001 REVISED</b>	<b>2002 APPROVED</b>	<b>2003 PROJECTED</b>	<b>2004 PROJECTED</b>	<b>2005 PROJECTED</b>	<b>2006 PROJECTED</b>	<b>2007 PROJECTED</b>
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UNAPPROPRIATED FUND BALANCE

Beginning of Year	\$6,618,023	\$6,566,280	\$7,206,119	\$4,417,403	\$6,865,443	\$6,342,287	\$5,890,242	\$5,471,949
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SOURCES OF FUNDS

Operating--

Sewer Charges to General Customers	\$6,995,052	\$6,689,853	\$7,105,426	\$7,973,994	\$8,948,735	\$9,504,630	\$9,904,585	\$10,222,126
Projected Rate Increase	\$0 3%	\$401,391 6%	\$852,651 12%	\$956,879 12%	\$536,924 6%	\$380,185 4%	\$297,138 3%	\$306,664 3%
Surcharge/ Pretreatment Fees	\$127,371	\$119,500	\$142,500	\$142,500	\$142,500	\$142,500	\$142,500	\$142,500
Cogeneration Revenues	\$78,915	\$70,000	\$90,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
<b>TOTAL OPERATING SOURCES OF FUNDS</b>	<b>\$7,201,338</b>	<b>\$7,280,744</b>	<b>\$8,190,578</b>	<b>\$9,143,373</b>	<b>\$9,698,159</b>	<b>\$10,097,315</b>	<b>\$10,414,223</b>	<b>\$10,741,290</b>

Non-Operating--

Plant Investment Fees	\$355,265	\$260,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000
Connection Charges	\$56,008	\$10,000	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500
Special Assessments	\$18,310	\$31,500	\$37,000	\$42,500	\$44,000	\$44,000	\$44,000	\$44,000
Interest on Investments	\$394,459	\$361,000	\$360,431	\$220,870	\$343,272	\$317,114	\$294,512	\$273,597
Miscellaneous Non-Operating	\$39,408	\$30,130	\$21,130	\$21,130	\$21,130	\$21,130	\$21,130	\$21,130
Sale of Capital Assets	\$0	\$800,000	\$400,000	\$752,894	\$0	\$0	\$0	\$0
Projected Bond Proceeds	\$0	\$0	\$0	\$29,463,700	\$0	\$0	\$0	\$0
<b>TOTAL NON-OPERATING SOURCES OF FUNDS</b>	<b>\$863,450</b>	<b>\$1,492,630</b>	<b>\$1,248,061</b>	<b>\$30,930,594</b>	<b>\$837,902</b>	<b>\$811,744</b>	<b>\$789,142</b>	<b>\$768,227</b>

**TOTAL SOURCES OF FUNDS**

<b>\$8,064,788</b>	<b>\$8,773,374</b>	<b>\$9,438,639</b>	<b>\$40,073,967</b>	<b>\$10,536,061</b>	<b>\$10,909,060</b>	<b>\$11,203,365</b>	<b>\$11,509,517</b>
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USES OF FUNDS

Operating--

Operating Expenditures	\$5,640,443	\$5,900,357	\$6,176,359	\$6,379,347	\$6,539,827	\$6,736,022	\$6,938,103	\$7,146,246
Budget Adjustment 1	\$0	\$0	\$0	\$31,251	\$64,065	\$98,501	\$134,620	\$172,486
Emergency Reserve	\$0	\$185,000	\$205,000	\$212,175	\$219,601	\$227,287	\$235,242	\$243,476
Sick/Vacation Accrual	\$69,565	\$50,000	\$75,000	\$77,625	\$80,342	\$83,154	\$86,064	\$89,076
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$5,710,008</b>	<b>\$6,135,357</b>	<b>\$6,456,359</b>	<b>\$6,700,398</b>	<b>\$6,903,835</b>	<b>\$7,144,964</b>	<b>\$7,394,029</b>	<b>\$7,651,284</b>

Debt--

Projected Bond - WWTP Improvements	\$0	\$0	\$0	\$1,194,850	\$1,194,850	\$1,194,850	\$1,194,850	\$1,194,850
Projected Bond - Biosolids Composting Facility	\$0	\$0	\$0	\$896,125	\$896,125	\$896,125	\$896,125	\$896,125
Projected Bond - Biosolids Handling & Dewatering	\$0	\$0	\$0	\$597,500	\$597,500	\$597,500	\$597,500	\$597,500
Marshall Landfill Revenue Bond	\$185,457	\$185,278	\$185,043	\$184,662	\$183,908	\$187,746	\$185,932	\$188,683
WWTP Capital Energy Lease	\$7,918	\$7,918	\$7,918	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DEBT SERVICE</b>	<b>\$193,375</b>	<b>\$193,196</b>	<b>\$192,961</b>	<b>\$2,873,137</b>	<b>\$2,872,383</b>	<b>\$2,876,221</b>	<b>\$2,874,407</b>	<b>\$2,877,158</b>

Transfers Out--

Employee Insurance Benefit	\$0	\$0	\$38,936	\$40,299	\$41,709	\$43,169	\$44,680	\$46,244
Cost Allocation	\$445,110	\$530,721	\$561,071	\$589,125	\$618,581	\$649,510	\$681,985	\$716,085
Planning & Development Services	\$0	\$96,691	\$158,028	\$162,769	\$167,652	\$172,682	\$177,862	\$183,198
<b>TOTAL TRANSFERS OUT</b>	<b>\$445,110</b>	<b>\$627,412</b>	<b>\$758,035</b>	<b>\$792,192</b>	<b>\$827,942</b>	<b>\$865,361</b>	<b>\$904,527</b>	<b>\$945,526</b>

Capital Improvements Program--

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**WASTEWATER FUND**

	<b>2000 ACTUAL</b>	<b>2001 REVISED</b>	<b>2002 APPROVED</b>	<b>2003 PROJECTED</b>	<b>2004 PROJECTED</b>	<b>2005 PROJECTED</b>	<b>2006 PROJECTED</b>	<b>2007 PROJECTED</b>
TOTAL CAPITAL USES OF FUNDS	\$1,837,603	\$500,000	\$5,100,000	\$550,000	\$755,000	\$785,000	\$770,000	\$800,000
PROJECTED BOND-WWTP IMPROVEMENTS	\$0	\$0	\$0	\$12,000,000	\$0	\$0	\$0	\$0
PROJECTED BOND-BIOSOLIDS COMPOSTING	\$0	\$0	\$0	\$9,000,000	\$0	\$0	\$0	\$0
PROJECTED BOND-BIOSOLIDS HANDLING	\$0	\$0	\$0	\$6,000,000	\$0	\$0	\$0	\$0
CARRYOVERS, ENCUMBRANCES & MID-YR ATBs	\$0	\$912,570	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$8,186,096</b>	<b>\$8,368,535</b>	<b>\$12,507,355</b>	<b>\$37,915,727</b>	<b>\$11,359,160</b>	<b>\$11,671,546</b>	<b>\$11,942,963</b>	<b>\$12,273,968</b>
Emergency Reserve Adjustment	\$0	\$185,000	\$205,000	\$212,175	\$219,601	\$227,287	\$235,242	\$243,476
Sick/Vacation Accrual Adjustment	\$69,565	\$50,000	\$75,000	\$77,625	\$80,342	\$83,154	\$86,064	\$89,076
<b>FUND BALANCE - END OF YEAR</b>	<b>\$6,566,280</b>	<b>\$7,206,119</b>	<b>\$4,417,403</b>	<b>\$6,865,443</b>	<b>\$6,342,287</b>	<b>\$5,890,242</b>	<b>\$5,471,949</b>	<b>\$5,040,051</b>
Designated Reserves -								
Bond Reserves	\$187,586	\$187,586	\$187,586	\$2,876,061	\$2,876,061	\$2,876,061	\$2,876,061	\$2,876,061
Sick/Vacation/Bonus Liability	\$456,063	\$459,323	\$473,103	\$487,296	\$501,915	\$516,972	\$532,482	\$548,456
<b>TOTAL RESERVES</b>	<b>\$643,649</b>	<b>\$646,909</b>	<b>\$660,689</b>	<b>\$3,363,357</b>	<b>\$3,377,976</b>	<b>\$3,393,033</b>	<b>\$3,408,543</b>	<b>\$3,424,517</b>
<b>SURPLUS/(DEFICIT) vs. RESERVE</b>	<b>\$5,922,631</b>	<b>\$6,559,210</b>	<b>\$3,756,714</b>	<b>\$3,502,086</b>	<b>\$2,964,311</b>	<b>\$2,497,208</b>	<b>\$2,063,407</b>	<b>\$1,615,534</b>
<b>OPERATING RESERVE (GOAL - 20%)</b>	<b>97.32%</b>	<b>100.48%</b>	<b>54.18%</b>	<b>48.62%</b>	<b>39.89%</b>	<b>32.43%</b>	<b>25.87%</b>	<b>19.55%</b>

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**FLOOD CONTROL UTILITY FUND**

	<b>2000 ACTUAL</b>	<b>2001 REVISED</b>	<b>2002 APPROVED</b>	<b>2003 PROJECTED</b>	<b>2004 PROJECTED</b>	<b>2005 PROJECTED</b>	<b>2006 PROJECTED</b>	<b>2007 PROJECTED</b>
UNAPPROPRIATED FUND BALANCE								
Beginning of Year	\$11,391,006	\$10,332,768	\$4,391,181	\$4,660,596	\$4,303,561	\$4,836,207	\$4,932,176	\$5,142,101
SOURCES OF FUNDS								
Operating--								
Service Charge Fees	\$3,479,207	\$3,431,578	\$3,575,979	\$3,869,781	\$4,187,722	\$4,363,942	\$4,547,576	\$4,738,938
Projected Rate Increases	\$0 0%	\$137,263 4%	\$286,078 8%	\$309,582 8%	\$167,509 4%	\$174,558 4%	\$181,903 4%	\$189,558 4%
TOTAL OPERATING SOURCES OF FUNDS	\$3,479,207	\$3,568,841	\$3,862,057	\$4,179,364	\$4,355,231	\$4,538,499	\$4,729,479	\$4,928,496
Non-Operating--								
Plant Investment Fees	\$1,075,486	\$750,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
Urban Drainage District Funds	\$1,422,796	\$750,000	\$400,000	\$382,000	\$266,700	\$400,000	\$400,000	\$400,000
State & Federal Grants	\$266,561	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Investments	\$662,581	\$475,000	\$206,492	\$233,030	\$215,178	\$241,810	\$246,609	\$257,105
Mapleton Mobile Home Park Revenues	\$362,654	\$250,000	\$300,000	\$300,000	\$320,000	\$320,000	\$320,000	\$320,000
Miscellaneous Non-Operating	\$338,840	\$32,000	\$3,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000
Transfers From Other Funds	\$201,838	\$201,838	\$0	\$0	\$0	\$0	\$0	\$0
Projected Bond Proceeds	\$0	\$0	\$6,547,500	\$3,274,000	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING SOURCES OF FUNDS	\$4,330,756	\$2,458,838	\$8,156,992	\$4,891,030	\$1,502,878	\$1,662,810	\$1,667,609	\$1,678,105
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$7,809,963</b>	<b>\$6,027,679</b>	<b>\$12,019,049</b>	<b>\$9,070,393</b>	<b>\$5,858,109</b>	<b>\$6,201,310</b>	<b>\$6,397,088</b>	<b>\$6,606,601</b>
USES OF FUNDS								
Operating--								
Operating Expenditures	\$1,929,932	\$1,637,678	\$1,672,835	\$1,724,704	\$1,745,545	\$1,797,912	\$1,851,849	\$1,907,405
Budget Adjustment 1	\$0	\$0	\$0	\$10,306	\$21,127	\$32,482	\$44,393	\$56,880
Emergency Reserve	\$0	\$56,000	\$62,000	\$64,170	\$66,416	\$68,741	\$71,146	\$73,637
Sick/Vacation Accrual	\$2,456	\$20,000	\$25,000	\$25,875	\$26,781	\$27,718	\$28,688	\$29,692
TOTAL OPERATING USES OF FUNDS	\$1,932,388	\$1,713,678	\$1,759,835	\$1,825,055	\$1,859,869	\$1,926,852	\$1,996,077	\$2,067,613
Debt--								
Mapleton Mobile Home Park payments	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,495,515
Goose Creek/BVRC/ 90 Refunding Bond	\$818,856	\$815,272	\$810,975	\$810,946	\$809,967	\$808,038	\$805,158	\$806,309
Projected Bond - Four Mile Creek	\$0	\$0	\$597,500	\$597,500	\$597,500	\$597,500	\$597,500	\$597,500
Projected Bond - South Boulder Creek	\$0	\$0	\$0	\$299,000	\$299,000	\$299,000	\$299,000	\$299,000
TOTAL DEBT SERVICE	\$1,068,856	\$1,065,272	\$1,658,475	\$1,957,446	\$1,956,467	\$1,954,538	\$1,951,658	\$3,198,324
Transfers Out--								
Employee Insurance Benefit	\$0	\$0	\$14,200	\$14,697	\$15,211	\$15,744	\$16,295	\$16,865
Cost Allocation	\$146,728	\$186,527	\$201,367	\$211,435	\$222,007	\$233,107	\$244,763	\$257,001
Planning & Development Services	\$0	\$133,249	\$202,757	\$208,840	\$215,105	\$221,558	\$228,205	\$235,051
TOTAL TRANSFERS OUT	\$146,728	\$319,776	\$418,324	\$434,972	\$452,323	\$470,409	\$489,262	\$508,917
Capital Improvements Program--								
TOTAL CAPITAL USES OF FUNDS	\$4,816,597	\$1,650,000	\$2,000,000	\$2,300,000	\$1,150,000	\$1,850,000	\$1,850,000	\$2,850,000
GOOSE CREEK/BVRC BOND	\$906,088	\$2,663,246	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**FLOOD CONTROL UTILITY FUND**

	<b>2000 ACTUAL</b>	<b>2001 REVISED</b>	<b>2002 APPROVED</b>	<b>2003 PROJECTED</b>	<b>2004 PROJECTED</b>	<b>2005 PROJECTED</b>	<b>2006 PROJECTED</b>	<b>2007 PROJECTED</b>
PROJECTED BOND - FOUR MILE CREEK	\$0	\$0	\$6,000,000	\$0	\$0	\$0	\$0	\$0
PROJECTED BOND - SOUTH BOULDER CREEK	\$0	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0
ENCUMBRANCES, CARRYOVERS & MID-YR ATBS	\$0	\$4,633,294	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$8,870,657</b>	<b>\$12,045,266</b>	<b>\$11,836,634</b>	<b>\$9,517,473</b>	<b>\$5,418,659</b>	<b>\$6,201,800</b>	<b>\$6,286,997</b>	<b>\$8,624,854</b>
Emergency Reserve Adjustment	\$0	\$56,000	\$62,000	\$64,170	\$66,416	\$68,741	\$71,146	\$73,637
Sick/Vacation Accrual Adjustment	\$2,456	\$20,000	\$25,000	\$25,875	\$26,781	\$27,718	\$28,688	\$29,692
<b>FUND BALANCE - END OF YEAR</b>	<b>\$10,332,768</b>	<b>\$4,391,181</b>	<b>\$4,660,596</b>	<b>\$4,303,561</b>	<b>\$4,836,207</b>	<b>\$4,932,176</b>	<b>\$5,142,101</b>	<b>\$3,227,177</b>
Designated Reserves -								
Bond Reserves	\$824,715	\$824,715	\$1,422,215	\$1,721,215	\$1,721,215	\$1,721,215	\$1,721,215	\$1,721,215
Post Flood Property Acquisition	\$750,000	\$900,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000
MMHP Reserve	\$180,000	\$360,000	\$540,000	\$720,000	\$900,000	\$1,080,000	\$1,260,000	\$0
Sick/Vacation/Bonus Liability	\$108,165	\$53,190	\$54,786	\$56,430	\$58,122	\$59,866	\$61,662	\$63,512
<b>TOTAL RESERVES</b>	<b>\$1,862,880</b>	<b>\$2,137,905</b>	<b>\$3,067,001</b>	<b>\$3,547,645</b>	<b>\$3,729,337</b>	<b>\$3,911,081</b>	<b>\$4,092,877</b>	<b>\$2,834,727</b>
<b>SURPLUS/(DEFICIT) vs. RESERVES</b>	<b>\$8,469,888</b>	<b>\$2,253,276</b>	<b>\$1,593,595</b>	<b>\$755,916</b>	<b>\$1,106,870</b>	<b>\$1,021,095</b>	<b>\$1,049,224</b>	<b>\$392,450</b>
<b>OPERATING RESERVE (GOAL - 20%)</b>	<b>407.86%</b>	<b>115.11%</b>	<b>76.21%</b>	<b>34.84%</b>	<b>49.88%</b>	<b>44.38%</b>	<b>43.98%</b>	<b>15.87%</b>



CITY OF BOULDER  
2002 FUND FINANCIAL

CAGID FUND

	2000 ACTUALS	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	\$3,041,263	\$2,750,511	\$687,388	\$622,643	\$833,179	\$1,295,692	\$1,433,928	\$1,693,367
<b>SOURCES OF FUNDS</b>								
Property/Owner. Tax	\$737,352	\$754,565	\$776,914	\$798,517	\$820,769	\$843,688	\$867,295	\$891,610
Short Term Fees	1,004,350	1,061,263	895,147	992,758	992,758	992,758	992,758	992,758
Long Term Fees	1,223,083	1,180,652	1,292,504	1,292,504	1,420,410	1,420,410	1,491,431	1,491,431
Meterhoods, tokens and cash key	99,510	97,215	104,503	104,503	104,503	104,503	104,503	104,503
Interest	204,074	93,275	99,128	49,811	58,322	90,698	100,375	118,536
Rental Income	266,449	351,239	377,260	388,578	400,235	412,242	424,609	437,348
Mobility Center Grant	0	186,241	0	0	0	0	0	0
Projected Bond Reimbursement	0	0	301,000	0	0	0	0	0
Miscellaneous	23,282	16,000	12,282	12,282	12,282	12,282	12,282	12,282
Projected Rate Increase	0	0	0	533,337	533,337	533,337	533,337	533,337
Transfers In	1,016,107	973,750	965,302	1,016,107	1,016,107	1,016,107	1,016,107	1,016,107
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$4,574,205</b>	<b>\$4,714,200</b>	<b>\$4,824,040</b>	<b>\$5,188,398</b>	<b>\$5,358,724</b>	<b>\$5,426,026</b>	<b>\$5,542,698</b>	<b>\$5,597,912</b>
<b>USES OF FUNDS</b>								
Operating:								
Parking Operations	\$709,997	\$723,188	\$758,773	\$775,143	\$791,869	\$808,960	\$826,424	\$844,269
Major Maintenance - Parking	114,558	100,000	0	0	0	0	0	0
Downtown & University Hill Management Division	897,587	1,266,733	834,008	852,935	872,296	892,102	912,363	933,090
Eco-Pass Program	275,585	280,830	290,000	297,250	304,681	312,298	320,105	328,108
Major Maintenance - Mall	365,156	1,288,798	363,655	372,746	382,065	391,617	401,407	411,442
Sick/Vacation Accrual	0	10,872	19,836	19,836	19,836	19,836	19,836	19,836
Capital Replacement Reserve	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$2,374,983</b>	<b>\$3,682,521</b>	<b>\$2,278,372</b>	<b>\$2,330,010</b>	<b>\$2,382,847</b>	<b>\$2,436,913</b>	<b>\$2,492,235</b>	<b>\$2,548,846</b>
<b>DEBT SERVICE</b>								
Parking Structure Lease	\$97,649	\$97,649	\$97,649	\$51,537	\$0	\$0	\$0	\$0
Series 10-1-87	1,127,666	1,233,750	1,255,971	1,350,111	1,278,609	1,598,217	1,517,418	1,631,544
Series 1998	1,071,600	1,076,056	1,073,545	1,071,843	1,073,280	1,073,440	1,075,771	1,070,591
Bond Discount Amoritization	4,846	4,298	3,718	3,124	2,522	1,891	1,172	464
<b>TOTAL DEBT SERVICE</b>	<b>\$2,301,761</b>	<b>\$2,411,753</b>	<b>\$2,430,883</b>	<b>\$2,476,614</b>	<b>\$2,354,411</b>	<b>\$2,673,548</b>	<b>\$2,594,362</b>	<b>\$2,702,598</b>
<b>TRANSFERS TO OTHER FUNDS</b>								
Cost Allocation	\$111,148	\$131,180	\$134,687	\$141,421	\$148,492	\$155,917	\$163,713	\$171,899
Mall Maintenance	101,746	79,798	54,798	29,798	0	0	0	0
Employee Benefit Insurance Fund	0	0	13,599	14,075	14,568	15,077	15,605	16,151
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$212,894</b>	<b>\$210,978</b>	<b>\$203,084</b>	<b>\$185,294</b>	<b>\$163,060</b>	<b>\$170,994</b>	<b>\$179,318</b>	<b>\$188,050</b>
Carryover & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF BOULDER  
2002 FUND FINANCIAL

CAGID FUND

	2000 ACTUALS	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
Budget Adjustments	\$0	\$487,241	\$0	\$8,903	\$18,252	\$28,062	\$38,352	\$49,140
<b>TOTAL USES OF FUNDS</b>	<b>\$4,889,639</b>	<b>\$6,792,493</b>	<b>\$4,912,340</b>	<b>\$5,000,821</b>	<b>\$4,918,570</b>	<b>\$5,309,518</b>	<b>\$5,304,267</b>	<b>\$5,488,635</b>
Sick/Vacation Accrual Adjustment	(19,836)	(10,872)	(19,836)	(19,836)	(19,836)	(19,836)	(19,836)	(19,836)
Bond Discount Amortization Adjustment	(4,846)	(4,298)	(3,718)	(3,124)	(2,522)	(1,891)	(1,172)	(464)
<b>UNAPPROPRIATED FUND BALANCE</b>	<b>\$2,750,511</b>	<b>\$687,388</b>	<b>\$622,643</b>	<b>\$833,179</b>	<b>\$1,295,692</b>	<b>\$1,433,928</b>	<b>\$1,693,367</b>	<b>\$1,822,944</b>
Designations:								
Designated Reserve	237,498	368,252	227,837	233,001	238,285	243,691	249,224	254,885
Natural Disaster Reserve	84,582	112,214	115,762	125,169	130,279	132,298	135,798	137,454
Sick and Vacation Liability Reserve	77,966	88,838	108,674	128,510	148,346	168,182	188,018	207,854
<b>SURPLUS/(DEFICIT) vs RESERVE GOAL</b>	<b>\$2,350,464</b>	<b>\$118,084</b>	<b>\$170,369</b>	<b>\$346,500</b>	<b>\$778,783</b>	<b>\$889,757</b>	<b>\$1,120,328</b>	<b>\$1,222,751</b>

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**UHGID FUND**

	<b>2000 ACTUALS</b>	<b>2001 REVISED</b>	<b>2002 APPROVED</b>	<b>2003 PROJECTED</b>	<b>2004 PROJECTED</b>	<b>2005 PROJECTED</b>	<b>2006 PROJECTED</b>	<b>2007 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of the Year	\$297,697	\$424,563	\$410,535	\$435,847	\$512,990	\$586,091	\$652,986	\$714,399
<b>SOURCES OF FUNDS</b>								
Property/Owner. Tax	23,180	23,183	23,970	24,630	25,310	26,011	26,733	27,476
Lot Revenues	78,613	114,287	127,876	127,876	129,362	129,362	130,920	130,920
Meterhood & Tokens	1,040	2,273	1,080	1,080	1,080	1,080	1,080	1,080
Interest	21,756	22,201	24,632	26,151	30,779	35,165	39,179	42,864
Proposed Rate Increase	0	0	0	44,061	44,061	44,061	44,061	44,061
Projected Transfer from General Fund	0	0	48,000	64,000	64,000	64,000	64,000	64,000
Transfers from General Fund	242,319	162,500	135,000	135,000	135,000	135,000	135,000	135,000
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$366,908</b>	<b>\$324,444</b>	<b>\$360,558</b>	<b>\$422,798</b>	<b>\$429,592</b>	<b>\$434,679</b>	<b>\$440,973</b>	<b>\$445,401</b>
<b>USES OF FUNDS</b>								
Operating								
Parking Services Operations	\$134,214	\$146,284	\$151,765	\$155,095	\$158,499	\$161,979	\$165,536	\$169,172
Downtown & University Hill Management Divis	91,079	94,377	149,480	152,888	156,374	159,940	163,589	167,322
Eco-Pass Program	591	1,854	1,910	1,958	2,007	2,057	2,108	2,161
Sick/Vacation Accrual	0	1,053	2,425	2,425	2,425	2,425	2,425	2,425
Capital Replacement Reserve	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$234,884</b>	<b>\$252,568</b>	<b>\$314,580</b>	<b>\$321,366</b>	<b>\$328,305</b>	<b>\$335,401</b>	<b>\$342,658</b>	<b>\$350,080</b>
<b>TRANSFERS TO OTHER FUNDS</b>								
Cost Allocation	7,582	15,162	19,239	21,163	23,279	25,607	28,168	30,985
Employee Benefit Insurance Fund	0	0	3,852	3,987	4,126	4,271	4,420	4,575
Carryovers & Encumbrances	0	16,795	0	0	0	0	0	0
Budget Adjustment	0	55,000	0	1,564	3,206	4,930	6,738	8,633
<b>TOTAL USES OF FUNDS</b>	<b>\$242,466</b>	<b>\$339,525</b>	<b>\$337,671</b>	<b>\$348,080</b>	<b>\$358,916</b>	<b>\$370,209</b>	<b>\$381,984</b>	<b>\$394,274</b>
Sick/Vacation Accrual Adjustment	(2,425)	(1,053)	(2,425)	(2,425)	(2,425)	(2,425)	(2,425)	(2,425)
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$424,563</b>	<b>\$410,535</b>	<b>\$435,847</b>	<b>\$512,990</b>	<b>\$586,091</b>	<b>\$652,986</b>	<b>\$714,399</b>	<b>\$767,951</b>
Designations:								
Designated Reserve	60,617	84,881	84,418	87,020	89,729	92,552	95,496	98,568
Natural Disaster Reserve	3,539	4,858	5,327	6,714	6,918	7,070	7,259	7,392
Sick and Vacation Liability Reserve	7,848	8,901	11,326	13,751	16,176	18,601	21,026	23,451
<b>SURPLUS/(DEFICIT) vs RESERVE GOAL</b>	<b>\$352,560</b>	<b>\$311,894</b>	<b>\$334,777</b>	<b>\$405,505</b>	<b>\$473,268</b>	<b>\$534,762</b>	<b>\$590,618</b>	<b>\$638,540</b>

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**PROPERTY AND CASUALTY FUND**

<b>CATEGORY</b>	<b>2000 ACTUAL</b>	<b>2001 BUDGET</b>	<b>2002 APPROVED</b>	<b>2003 PROJECTED</b>	<b>2004 PROJECTED</b>	<b>2005 PROJECTED</b>	<b>2006 PROJECTED</b>	<b>2007 PROJECTED</b>
<b>Unrestricted Beg.Fund Balance</b>	740,495	1,169,078	1,290,092	1,523,348	1,900,757	1,963,140	1,915,134	1,731,172
Budget/Charges to Departments	1,026,250	603,564	603,564	603,564	603,564	603,564	603,564	603,564
Increase Charges to Departments		288,628	313,401	543,568	579,259	611,007	643,516	676,806
Interest	43,651	25,000	35,000	45,000	45,000	45,000	45,000	45,000
Restitution Payments	241,006							
Reserve Replenishment		140,000	340,000	340,000	140,000	140,000	140,000	140,000
Risk Purchasing Group Profit Sharing			3,778	18,892				
<b>NET BUDGET/RESOURCES</b>	<b>1,310,907</b>	<b>1,057,192</b>	<b>1,295,743</b>	<b>1,551,024</b>	<b>1,367,823</b>	<b>1,399,571</b>	<b>1,432,080</b>	<b>1,465,370</b>
Insurance Premiums								
Arthur Gallagher-Excess Ins								
Airport	7,391	8,130	8,130	8,943	9,837	10,821	11,903	13,094
Public Safety Bldg	2,947	3,242	3,309	3,640	4,004	4,404	4,844	5,329
Liability	117,140	128,854	149,080	178,896	214,675	257,610	309,131	370,958
Crime	3,890	4,279	6,902	7,938	9,128	10,498	12,072	13,883
Boiler	9,205	10,126	15,343	16,877	18,565	20,421	22,463	24,710
Property	158,307	172,975	172,020	197,824	227,497	261,622	300,865	345,995
Difference in Conditions			41,835	41,835	48,110	48,110	55,326	55,326
AJG Broker Fee	35,400	39,094	39,094	43,003	47,303	52,034	57,237	62,961
Gallagher Bassett Fee	12,022	13,224	22,263	24,489	26,938	29,632	32,595	35,855
Information Resources & Permits	211	700	275	303	333	366	403	443
Dues/Memberships/Training	1,745	7,500	2,500	2,500	2,500	2,500	2,500	2,500
Misc Repair & Maint	44							
	<b>348,302</b>	<b>388,123</b>	<b>460,750</b>	<b>526,246</b>	<b>608,890</b>	<b>698,017</b>	<b>809,341</b>	<b>931,052</b>
Insurance Claims								
Wires to Citibank	470,000	507,621	548,231	592,089	639,456	690,613	745,862	805,531
Paid direct								
Actuarial Valuation Expense	10,412	10,000	11,000	11,500	12,000	12,500	13,000	13,500
Cost Allocation	53,610	30,434	42,505	43,780	45,094	46,446	47,840	49,275
<b>TOTAL EXPENDITURES</b>	<b>882,324</b>	<b>936,178</b>	<b>1,062,486</b>	<b>1,173,615</b>	<b>1,305,440</b>	<b>1,447,576</b>	<b>1,616,042</b>	<b>1,799,358</b>
Excess expenditures/revenues	428,583	121,014	233,256	377,408	62,383	-48,005	-183,962	-333,988
<b>Unrestricted End. Fund Balance</b>	<b>1,169,078</b>	<b>1,290,092</b>	<b>1,523,348</b>	<b>1,900,757</b>	<b>1,963,140</b>	<b>1,915,134</b>	<b>1,731,172</b>	<b>1,397,184</b>
Restrictions:								
Actuarially calculated reserve	855,480	855,480	855,480	855,480	855,480	855,480	855,480	855,480
City Reserve Policy	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,001
	<b>1,355,480</b>	<b>1,355,480</b>	<b>1,355,480</b>	<b>1,355,480</b>	<b>1,355,480</b>	<b>1,355,480</b>	<b>1,355,480</b>	<b>1,355,481</b>
Surplus/(Deficit) of Reserve Goal	<b>-186,402</b>	<b>-65,388</b>	<b>167,868</b>	<b>545,277</b>	<b>607,660</b>	<b>559,654</b>	<b>375,692</b>	<b>41,703</b>

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**TELECOMMUNICATIONS FUND**

	2000 ACTUAL	2001 APPROVED	2002 PROPOSED	2003 PROPOSED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED	2007 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>									
Beginning of Year	610,248	409,625	242,776	59,678	85,598	101,055	104,493	108,007	97,106
<b>SOURCES OF FUNDS</b>									
Telecom Phone System User Charges	496,271	500,000	512,500	525,313	538,445	551,906	579,502	593,989	608,839
Telecom Connectivity User Charges	145,034	0	0	0	0	0	0	0	0
Telecommunications Planning & Deploy	0	100,000	116,898	119,820	122,816	125,886	129,034	132,259	135,566
Lease of Fiber to Boulder County	0	94,880	95,240	20,000	0	0	0	0	0
BRAN	80,152	0	0	0	0	0	0	0	0
BRAN Maintenance	20,250	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Remote Telecom User Charges	0	0	0	0	0	0	0	0	0
Interest	27,842	24,578	14,567	3,581	5,136	6,063	6,270	6,480	5,826
<b>TOTAL SOURCES OF FUNDS</b>	769,549	789,458	809,205	738,714	736,397	753,856	784,805	802,729	820,231
<b>USES OF FUNDS</b>									
Operating:									
Telecom Phone System	440,593	0	0	0	0	0	0	0	0
-Quarterly Admin Chgs	0	184,000	193,200	202,860	213,003	223,653	234,836	246,578	258,906
-Monthly Op Chgs	0	240,000	252,000	264,600	277,830	291,722	306,308	321,623	337,704
-Long Distance Chgs	0	24,000	25,200	26,460	27,783	29,172	30,631	32,162	33,770
Capital Telephone Expenses	0	159,886	231,140	0	0	0	0	0	0
Telecom Connectivity	152,984	0	0	0	0	0	0	0	0
Fiber Connectivity (Capital)	0	167,657	95,240	20,000	0	0	0	0	0
Telecommunications Planning & Deplc	0	100,000	116,898	119,820	122,816	125,886	129,034	132,259	135,566
BRAN	338,268	0	0	0	0	0	0	0	0
BRAN Maintenance	26,159	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Remote Telecom	8,751	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800
Other	0	0	0	0	0	0	0	0	0
<b>Total Operating Uses of Funds</b>	966,755	956,343	994,478	714,540	722,232	751,233	781,608	813,422	846,747
Debt:									
Debt Payments	0	0	0	0	0	0	0	0	0
Lease Payments	0	0	0	0	0	0	0	0	0
<b>Total Debt</b>	0	0	0	0	0	0	0	0	0
Transfers to Other Funds:									
Debt Payments	0	0	0	0	0	0	0	0	0
Cost Allocation	3,417	10,764	8,624	9,055	9,508	9,983	10,483	11,007	11,557
<b>Total Transfers to Other Funds</b>	3,417	10,764	8,624	9,055	9,508	9,983	10,483	11,007	11,557

CITY OF BOULDER  
2002 FUND FINANCIAL

TELECOMMUNICATIONS FUND

	2000 ACTUAL	2001 APPROVED	2002 PROPOSED	2003 PROPOSED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED	2007 PROJECTED
Capital Improvements Program:									
Reconstruction and Upgrades	0	0	0	0	0	0	0	0	0
Continuation Projects	0	0	0	0	0	0	0	0	0
New Projects	0	0	0	0	0	0	0	0	0
Total Capital Improvements Program:	0	0	0	0	0	0	0	0	0
Carryovers & Encumbrances	0	0	0	0	0	0	0	0	0
Mid-Year Adjustments-to-Base	0	0	0	0	0	0	0	0	0
<b>TOTAL USES OF FUNDS</b>	970,172	967,107	1,003,102	723,596	731,740	761,217	792,090	824,429	858,304
Adjustments									
Restricted Reserve Adjustment	0	0	0	0	0	0	0	0	0
Sick/Vacation Accrual	0	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800
<b>TOTAL ADJUSTMENTS</b>	0	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800
<b>UNRESTRICTED FUND BALANCE</b>	409,625	242,776	59,678	85,598	101,055	104,493	108,007	97,106	69,833
Designations:									
Equipment Repair/Replace		242,776	59,678	85,598	101,055	104,493	108,007	97,106	69,833
Sick/Vac/Bon Liability Reserve	0	0	0	0	0	0	0	0	0
<b>SURPLUS(DEFICIT) vs RESERVE GOAL</b>	409,625	0	0	0	0	0	0	0	0

CITY OF BOULDER  
2002 FUND FINANCIAL

WORKER'S COMPENSATION FUND

Inflation Projection 3.00%	2000 Actual	2001 Revised	2002 Proposed	2003 Proposed	2004 Projected	2005 Projected	2006 Projected	2007 Projected
<b>UNRESTRICTED BEGINNING FUND BALANCE</b>	4,075,015	5,009,771	5,530,775	5,431,789	5,245,276	5,091,488	4,978,113	4,883,502
<b>Revenues</b>								
Collections/Charges (Projected @ 3%)	1,440,703	1,146,119	900,000	927,000	954,810	983,454	1,012,958	1,043,347
Interest on Investments (Projected @ 5% of Fund Balance)	265,724	250,489	276,539	271,589	262,264	254,574	248,906	244,175
Rebate of Charges for Services								
Other Revenues	2,417							
<b>Total Revenues</b>	<b>1,708,844</b>	<b>1,396,608</b>	<b>1,176,539</b>	<b>1,198,589</b>	<b>1,217,074</b>	<b>1,238,029</b>	<b>1,261,864</b>	<b>1,287,522</b>
<b>Expenditures</b>								
<b>Claims Related</b>								
Claims Paid (CF changed to act est R66)	513,252	444,610	621,287	724,564	654,538	636,310	619,988	630,688
Excess Insurance Premiums		53,000	57,000	68,104	84,176	86,701	89,302	91,981
Permit Holder Annual Fee	1,800	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Self-Insurance Bond + Brokerage Fee	10,935	20,218	23,824	24,539	25,275	26,033	26,814	27,619
Self-Insurance Taxes	35,605	41,200	44,000	45,320	46,680	48,080	49,522	51,008
Claims Deposit	-	-	-	-	-	-	-	-
Medical Consultants - OHMS +midyear Adj.	44,898	46,245	50,000	51,500	53,045	54,636	56,275	57,964
Consultant Services - Med Case Mgt / 2nd Med Opn	5,000	8,240	9,000	9,270	9,548	9,835	10,130	10,434
Consultant Services - Claims Audit	15,106		22,000		22,000			
Consultant Services - Data Processing		5,000	5,150	5,305	5,464	5,628	5,796	5,970
Consultant Services - Legal		1,500	1,545	1,591	1,639	1,688	1,739	1,791
Consultant Services - Other		3,000	3,090	3,183	3,278	3,377	3,478	3,582
Wellness Program	7,586	16,000	195,000	200,850	206,876	213,082	219,474	226,058
Loss Prevention = Screenings?/Equipment/Return to Work	10,145	40,000	41,200	42,436	43,709	45,020	46,371	47,762
Sub-Total	644,327	681,012	1,075,096	1,178,661	1,158,227	1,132,390	1,130,891	1,156,857
<b>Administration Related</b>		70,894	-					
Cost Allocation	35,675	70,894	73,021	75,211	77,468	79,792	82,186	84,651
Temporary Personnel Services		1,000	1,030	1,061	1,093	1,126	1,159	1,194
Information Resources / Memberships	1,255	1,500	1,545	1,591	1,639	1,688	1,739	1,791
Telephone Administration / Confidential Fax		500	515	530	546	563	580	597
Equipment Non-Capital	1,964	2,023	2,084	2,146	2,211	2,277	2,345	2,416
Training + ARM 1k	839	2,575	2,652	2,732	2,814	2,898	2,985	3,075
Salaries & Benefits	85,566	107,380	110,602	113,920	117,337	120,857	124,483	128,218
Other Materials/Supplies	3,563	8,266	8,514	8,769	9,032	9,303	9,583	9,870
Reproduction	92	95	97	100	103	106	110	113
Audio/Visual	808	358	369	380	391	403	415	427
Sub-Total	129,762	194,591	200,429	206,442	212,635	219,014	225,584	232,352
<b>Total Expenditures</b>	<b>774,088</b>	<b>875,603</b>	<b>1,275,525</b>	<b>1,385,102</b>	<b>1,370,862</b>	<b>1,351,404</b>	<b>1,356,475</b>	<b>1,389,209</b>
Excess/(deficit)revenues/expenditures	934,756	521,004 -	98,986 -	186,513 -	153,788 -	113,375 -	94,612 -	101,687
<b>UNRESTRICTED ENDING FUND BALANCE</b>	<b>5,009,771</b>	<b>5,530,775</b>	<b>5,431,789</b>	<b>5,245,276</b>	<b>5,091,488</b>	<b>4,978,113</b>	<b>4,883,502</b>	<b>4,781,814</b>
<b>RESTRICTIONS</b>								
100% of Case Loss Reserves @ 50% Confidence	901,307	934,936	1,121,111	1,234,457	1,150,104	1,118,189	1,138,860	1,187,271
City Reserve Policy	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
<b>BALANCE TO COMPLY WITH CITY RESERVE POLICY</b>	<b>3,301,307</b>	<b>3,334,936</b>	<b>3,521,111</b>	<b>3,634,457</b>	<b>3,550,104</b>	<b>3,518,189</b>	<b>3,538,860</b>	<b>3,587,271</b>
<b>SURPLUS/(DEFICIT) OF RESERVE POLICY</b>	<b>1,708,464</b>	<b>2,195,839</b>	<b>1,910,678</b>	<b>1,610,819</b>	<b>1,541,384</b>	<b>1,459,924</b>	<b>1,344,642</b>	<b>1,194,543</b>

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**EMPLOYEE BENEFIT FUND**

	2000 Actual	2001 Revised	2002 Projected	2003 Projected	2004 Projected	2005 Projected	2006 Projected	2007 Projected
<b><u>BEGINNING FUND BALANCE</u></b>	756,892	1,337,704	1,179,494	1,223,869	1,269,141	1,320,144	1,377,509	1,441,968
<b><u>SOURCES OF FUNDS (CASH)</u></b>								
Medical/dental premiums through payroll & A/R, City + EE shares.	4,266,669	4,844,611	5,172,605	5,515,341	5,898,638	6,329,402	6,795,178	7,325,198
Interest \$ earned	71,179	48,847	54,915	56,134	62,192	68,904	76,343	84,587
Transfers from other funds	-	-	439,968	702,895	990,772	1,303,791	1,662,279	2,045,732
Rebate of overcharges	-	23,147	0	0	0	0	0	0
TOTAL Sources	4,337,848	4,916,605	5,667,488	6,274,370	6,951,601	7,702,097	8,533,801	9,455,517
<b><u>USES OF FUNDS (CASH)</u></b>								
Medical/dental costs excluding reserve change	3,500,837	5,062,026	5,612,572	6,218,236	6,889,410	7,633,193	8,457,458	9,370,930
S125 Administrative fee (EBS)		6,373	6,571	6,755	6,937	7,138	7,352	7,573
Misc		0	0	0	0	0	0	0
Transfers to other funds	256,199	6,416	3,969	4,108	4,252	4,401	4,533	4,668
TOTAL Uses	3,757,036	5,074,815	5,623,112	6,229,099	6,900,598	7,644,732	8,469,342	9,383,171
<b><u>NET INCREASE (DECREASE) TO FUND BALANCE (CASH)</u></b>	580,812	(158,210)	44,376	45,271	51,003	57,366	64,458	72,346
<b><u>ENDING FUND BALANCE</u></b>	1,337,704	1,179,494	1,223,869	1,269,141	1,320,144	1,377,509	1,441,968	1,514,314
Designations:								
Insurance terminal reserve	961,561	1,081,012	1,105,001	1,224,244	1,356,384	1,502,820	1,665,101	1,844,945
Other	28,706	-	-	-	-	-	-	-
Surplus (deficit) vs. required terminal reserve	347,437	98,482	118,868	44,897	(36,240)	(125,311)	(223,133)	(330,631)

**Assumptions:**

- Primary medical/dental insurance carrier remains CIGNA through 2007.
- Insurance enrollment pattern unchanged 2001-07.
- 2002-07 premium increase rates = 11%/yr Medical, 9.5%/yr Dental.
- 2002-07 increases rates in City payroll contributions to Medical/Dental premiums = Citywide Personnel Expense (PE) increase rates.
- City subsidizes 2001-07 Low-benefit Medical plan premiums outside payroll process, in addition to contributions through payroll.
- For 2001, subsidy funded by existing 614 fund balance surplus. For 2002-07, subsidy funded by transfers from other funds.
- 2002-07 subsidies set so that participants' out-of-pocket Medical premium costs increase at same %/yr rate as premiums.
- Current policy is to reserve sufficient funds for: (a) insurance terminal reserve, (b) claims cost overrun contingency, (c ) annual S125 plan administrative fee, (d) misc. program administrative costs.



**CITY OF BOULDER  
2002 FUND FINANCIAL**

**SICK/VACATION/APPRECIATION BONUS PAYOUT FUND**

	<b>2000 ACTUAL</b>	<b>2001 REVISED</b>	<b>2002 APPROVED</b>	<b>2003 PROPOSED</b>	<b>2004 PROJECTED</b>	<b>2005 PROJECTED</b>	<b>2006 PROJECTED</b>	<b>2007 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$2,942,710	\$3,364,916	\$3,533,161	\$3,708,143	\$3,891,900	\$4,084,868	\$4,287,511	\$4,500,310
<b>SOURCES OF FUNDS</b>								
Transfer In	\$570,000	\$537,626	\$462,436	\$386,751	\$381,240	\$381,240	\$381,240	\$381,240
Interest on Investments	147,136	168,246	176,658	185,407	194,595	204,243	214,376	225,016
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$717,136</b>	<b>\$705,872</b>	<b>\$639,094</b>	<b>\$572,158</b>	<b>\$575,835</b>	<b>\$585,483</b>	<b>\$595,616</b>	<b>\$606,256</b>
<b>USES OF FUNDS</b>								
Retirement/Termination Payout	\$294,930	\$537,626	\$462,436	\$386,751	\$381,240	\$381,240	\$381,240	\$381,240
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$294,930</b>	<b>\$537,626</b>	<b>\$462,436</b>	<b>\$386,751</b>	<b>\$381,240</b>	<b>\$381,240</b>	<b>\$381,240</b>	<b>\$381,240</b>
<b>TRANSFERS TO OTHER FUNDS</b>								
Cost Allocation	\$0	\$0	\$1,676	\$1,651	\$1,626	\$1,601	\$1,576	\$1,551
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,676</b>	<b>\$1,651</b>	<b>\$1,626</b>	<b>\$1,601</b>	<b>\$1,576</b>	<b>\$1,551</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$294,930</b>	<b>\$537,626</b>	<b>\$464,112</b>	<b>\$388,402</b>	<b>\$382,866</b>	<b>\$382,841</b>	<b>\$382,816</b>	<b>\$382,791</b>
<b>ENDING FUND BALANCE</b>	<b>\$3,364,916</b>	<b>\$3,533,161</b>	<b>\$3,708,143</b>	<b>\$3,891,900</b>	<b>\$4,084,868</b>	<b>\$4,287,511</b>	<b>\$4,500,310</b>	<b>\$4,723,775</b>
<b>Desinations:</b>								
Required Reserve:								
Beginning Reserve Requirement	\$ 2,569,784	\$ 3,085,184	\$ 3,244,906	\$ 3,404,628	\$ 3,564,350	\$ 3,724,072	\$ 3,883,794	\$ 4,043,516
Annual Increase to Required Reserve	515,400	159,722	159,722	159,722	159,722	159,722	159,722	159,722
Total Required Reserve	\$ 3,085,184	\$ 3,244,906	\$ 3,404,628	\$ 3,564,350	\$ 3,724,072	\$ 3,883,794	\$ 4,043,516	\$ 4,203,238
<b>SURPLUS/(DEFICIT) vs. Required Reserve</b>	<b>\$279,732</b>	<b>\$288,255</b>	<b>\$303,515</b>	<b>\$327,550</b>	<b>\$360,796</b>	<b>\$403,717</b>	<b>\$456,794</b>	<b>\$520,537</b>

**Total General Fund Liability @ end of 2000 is \$8,012,200**

**CITY OF BOULDER  
2002 FUND BALANCE**

**FLEET REPLACEMENT FUND**

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$2,267,638	\$1,304,999	\$1,194,718	\$1,838,252	\$2,328,630	\$2,790,847	\$2,688,347	\$3,599,328
<b>SOURCES OF FUNDS</b>								
Equipment Replacement Charges	\$2,942,331	\$2,566,179	\$3,124,542	\$3,111,667	\$3,114,391	\$3,130,398	\$3,143,421	\$3,144,206
Sale of Assets	\$206,387	\$87,276	\$131,782	\$139,851	\$141,742	\$172,482	\$118,304	\$154,273
Interest Earnings	\$96,488	\$46,802	\$66,806	\$81,110	\$87,472	\$92,172	\$64,631	\$94,796
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SOURCES OF FUNDS</b>	\$3,245,206	\$2,700,257	\$3,323,129	\$3,332,628	\$3,343,605	\$3,395,052	\$3,326,356	\$3,393,275
<b>USES OF FUNDS</b>								
Operating:								
Equipment Purchases	\$4,167,210	\$2,745,523	\$2,635,642	\$2,797,019	\$2,834,840	\$3,449,648	\$2,366,077	\$3,085,464
PW Administration	\$30,584	\$36,424	\$36,819	\$37,558	\$38,312	\$39,082	\$39,867	\$40,668
Budget Adjustment	\$0	\$0	\$0	\$362	\$742	\$1,141	\$1,559	\$1,998
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Uses of Funds	\$4,197,795	\$2,781,947	\$2,672,461	\$2,834,938	\$2,873,893	\$3,489,870	\$2,407,502	\$3,128,129
Transfers to Other Funds								
Cost Allocation	\$10,051	\$6,858	\$7,134	\$7,312	\$7,494	\$7,682	\$7,874	\$8,071
Total Transfers to Other Funds	\$10,051	\$6,858	\$7,134	\$7,312	\$7,494	\$7,682	\$7,874	\$8,071
Capital Improvements Program								
Reconstruction and Upgrades	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Improvements Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Carryovers & Encumbrances	\$0	\$21,733	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	\$4,207,845	\$2,810,538	\$2,679,595	\$2,842,250	\$2,881,388	\$3,497,552	\$2,415,376	\$3,136,199
<b>ADJUSTMENTS</b>								
Transfer to User Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ADJUSTMENTS</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>RESTRICTED FUND BALANCE</b>	\$1,304,999	\$1,194,718	\$1,838,252	\$2,328,630	\$2,790,847	\$2,688,347	\$3,599,328	\$3,856,403

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**FLEET OPERATIONS FUND**

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$114,045	\$37,714	\$151,020	\$239,803	\$346,061	\$439,553	\$593,918	\$591,029
<b>SOURCES OF FUNDS</b>								
Vehicle Charges	\$1,895,522	2,161,800	2,125,469	2,180,960	2,224,579	2,269,071	2,314,452	2,360,741
Vehicle Acquisition Charges	\$635,064	\$372,000	\$342,633	\$363,613	\$368,529	\$448,454	\$307,590	\$401,110
Interest Earnings	-\$2,492	\$9,602	\$8,621	\$14,388	\$20,764	\$26,373	\$35,635	\$35,462
Other	\$253,132	\$338,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>TOTAL SOURCES OF FUNDS</b>	\$2,781,226	\$2,881,402	\$2,526,723	\$2,608,961	\$2,663,872	\$2,793,898	\$2,707,677	\$2,847,313
<b>USES OF FUNDS</b>								
Operating:								
Operating Expenditures	\$2,471,580	2,447,301	2,098,726	2,158,137	2,208,346	2,259,342	2,311,505	2,364,863
PW Administration	\$35,423	\$41,789	\$38,110	\$38,902	\$39,710	\$40,536	\$41,378	\$42,238
Emergencies	\$0	\$21,220	\$21,615	\$22,165	\$22,083	\$22,593	\$23,115	\$23,649
Building Replacement	\$14,460	\$57,261	\$57,261	\$45,809	\$45,809	\$45,809	\$45,809	\$45,809
Sick/Vacation Accrual	\$11,114	\$11,670	\$10,795	\$12,141	\$12,505	\$12,880	\$13,267	\$13,665
Budget Adjustment	\$0	\$0	\$0	\$9,782	\$20,053	\$30,832	\$42,138	\$53,990
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Uses of Funds	\$2,532,577	\$2,579,241	\$2,226,507	\$2,286,936	\$2,348,507	\$2,411,993	\$2,477,212	\$2,544,214
Transfers to Other Funds								
Employee Benefit Insurance Fund	\$0	\$0	\$13,169	13,630	14,107	14,601	15,112	15,641
Cost Allocation	\$324,980	\$221,745	\$230,676	\$236,443	\$242,354	\$248,412	\$254,623	\$260,988
Total Transfers to Other Funds	\$324,980	\$221,745	\$243,845	\$250,073	\$256,461	\$263,013	\$269,735	\$276,629
Capital Improvement Program								
Reconstruction and Upgrades	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Carryovers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mid-Year Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	\$2,857,557	\$2,800,986	\$2,470,352	\$2,537,009	\$2,604,968	\$2,675,006	\$2,746,947	\$2,820,843

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**FLEET OPERATIONS FUND**

	2000 ACTUAL	2001 REVISED	2002 APPROVED	2003 PROJECTED	2004 PROJECTED	2005 PROJECTED	2006 PROJECTED	2007 PROJECTED
<b>ADJUSTMENTS</b>								
Restricted Reserve Adjustment	\$0	\$21,220	\$21,615	\$22,165	\$22,083	\$22,593	\$23,115	\$23,649
Sick/Vacation Accrual	\$0	\$11,670	\$10,795	\$12,141	\$12,505	\$12,880	\$13,267	\$13,665
<b>TOTAL ADJUSTMENTS</b>	\$0	\$32,890	\$32,410	\$34,306	\$34,589	\$35,474	\$36,382	\$37,313
<b>UNRESTRICTED FUND BALANCE</b>	\$37,714	\$151,020	\$239,803	\$346,061	\$439,553	\$593,918	\$591,029	\$654,812
<b>DESIGNATIONS:</b>								
Sick/Vac/Bon Liability Reserve	\$121,238	\$132,908	\$143,703	\$155,844	\$168,349	\$181,230	\$194,496	\$208,161
<b>SURPLUS (DEFICIT) vs RESERVE GOAL</b>	-\$83,524	\$18,112	\$96,100	\$190,217	\$271,204	\$412,688	\$396,533	\$446,651

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**EQUIPMENT REPLACEMENT FUND**

	<b>2000 ACTUAL</b>	<b>2001 REVISED</b>	<b>2002 APPROVED</b>	<b>2003 PROJECTED</b>	<b>2004 PROJECTED</b>	<b>2005 PROJECTED</b>	<b>2006 PROJECTED</b>	<b>2007 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$2,159,760	\$1,750,364	\$1,886,220	\$2,390,643	\$2,819,963	\$3,172,318	\$3,540,085	\$4,029,038
<b>SOURCES OF FUNDS</b>								
Interest on Investment	\$123,682	\$43,184	\$35,007	\$37,724	\$47,813	\$56,399	\$63,446	\$70,802
General Fund Contributions to ERP**	\$464,369	\$137,086	\$141,733	\$142,519	\$145,006	\$145,006	\$145,007	\$0
Restricted Fund Contributions to ERP**	\$35,594	\$175,385	\$380,223	\$383,873	\$389,535	\$402,775	\$423,315	\$0
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$623,645</b>	<b>\$355,655</b>	<b>\$556,963</b>	<b>\$564,117</b>	<b>\$582,353</b>	<b>\$604,180</b>	<b>\$631,768</b>	<b>\$70,803</b>
<b>USES OF FUNDS</b>								
General Fund Equipment Purchases	\$191,603	\$173,280	\$15,467	\$66,846	\$75,269	\$178,970	\$83,875	\$0
Restricted Fund Equipment Purchases	\$284,276	\$18,074	\$0	\$36,211	\$121,623	\$22,915	\$22,915	\$0
Interdepartmental Charges	\$10,992	\$9,409	\$9,698	\$9,892	\$10,090	\$10,292	\$10,498	\$10,707
Sick/Vac/Bonus Liability Adjustment	(\$770)	\$926	\$8,598	\$2,036	\$2,117	\$2,202	\$2,290	\$2,382
Cost Allocation	\$1,617	\$18,110	\$18,713	\$19,649	\$20,631	\$21,663	\$22,746	\$23,883
Transfer Out - Employee Benefit Insurance Fund	\$0	\$0	\$64	\$66	\$69	\$71	\$73	\$76
Personnel Bud Adj (1%)	\$0	\$0	\$0	\$97	\$199	\$300	\$418	\$535
Encumbrances, Carryovers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mid-Year ATB*	\$545,323	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$1,033,041</b>	<b>\$219,799</b>	<b>\$52,540</b>	<b>\$134,797</b>	<b>\$229,998</b>	<b>\$236,413</b>	<b>\$142,815</b>	<b>\$37,583</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$1,750,364</b>	<b>\$1,886,220</b>	<b>\$2,390,643</b>	<b>\$2,819,963</b>	<b>\$3,172,318</b>	<b>\$3,540,085</b>	<b>\$4,029,038</b>	<b>\$4,062,257</b>
General Fund Restricted Reserve	\$1,169,322	\$1,133,128	\$1,259,394	\$1,335,068	\$1,404,804	\$1,370,840	\$1,431,972	\$1,431,972
Restricted Fund Restricted Reserve	\$240,288	\$397,599	\$777,822	\$1,125,484	\$1,393,396	\$1,773,256	\$2,173,655	\$2,173,655
<b>RESTRICTED FUND BALANCE</b>	<b>\$340,753</b>	<b>\$355,492</b>	<b>\$353,426</b>	<b>\$359,411</b>	<b>\$374,118</b>	<b>\$395,989</b>	<b>\$423,411</b>	<b>\$456,630</b>

\*In 2000, return of Transportation contributions resulting from deletion of equipment from program

\*\*In 2001, GF contributions associated with Planning and Public Works/DIS, were re-associated with the Planning & Development Services Fund

**CITY OF BOULDER  
2002 FUND FINANCIAL**

**FACILITY RENOVATION & REPLACEMENT FUND**

	<b>2000 ACTUAL</b>	<b>2001 REVISED</b>	<b>2002 APPROVED</b>	<b>2003 PROJECTED</b>	<b>2004 PROJECTED</b>	<b>2005 PROJECTED</b>	<b>2006 PROJECTED</b>	<b>2007 PROJECTED</b>
<b>UNAPPROPRIATED FUND BALANCE</b>								
Beginning of Year	\$837,831	\$1,299,676	\$896,112	\$1,050,000	\$1,009,403	\$1,201,306	\$1,070,223	\$1,270,553
<b>SOURCES OF FUNDS</b>								
Interest Earned	\$76,872	\$16,977	\$21,517	\$24,594	\$23,783	\$27,621	\$24,999	\$29,006
Operating Transfers In (from GF)	\$519,088	\$600,000	\$600,000	\$600,000	\$300,000	\$300,000	\$300,000	\$300,000
Dushanbe Terahouse Capital*	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund Contributions (for CIP)	\$458,000	\$476,000	\$495,000	\$515,000	\$536,000	\$557,000	\$579,000	\$579,001
GF Departmental Contributions to FR&R	\$272,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RF Departmental Contributions to FR&R	\$392,923	\$58,600	\$58,600	\$58,600	\$58,600	\$58,600	\$58,600	\$58,600
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$1,779,483</b>	<b>\$1,151,577</b>	<b>\$1,175,117</b>	<b>\$1,198,194</b>	<b>\$918,383</b>	<b>\$943,221</b>	<b>\$962,599</b>	<b>\$966,607</b>
<b>USES OF FUNDS</b>								
Operating Uses								
Operating Expenses	\$1,116,510	\$600,000	\$600,000	\$600,000	\$300,000	\$300,000	\$300,000	\$300,000
Sick/Vac/Bonus Liability Adjustment	\$0	\$936	\$0	\$0	\$0	\$0	\$0	\$0
Cost Allocation	\$4,047	\$27,170	\$51,229	\$53,790	\$56,480	\$59,304	\$62,269	\$65,383
<b>TOTAL OPERATING USES OF FUNDS</b>	<b>\$1,120,557</b>	<b>\$628,106</b>	<b>\$651,229</b>	<b>\$653,790</b>	<b>\$356,480</b>	<b>\$359,304</b>	<b>\$362,269</b>	<b>\$365,383</b>
Capital Improvement Program								
Existing Facility - Enhancements/Updrages	\$197,081	\$498,000	\$320,000	\$450,000	\$320,000	\$665,000	\$350,000	\$0
Existing Facility - Rehab/Repair/Deficiencies	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Reconstruction	\$0	\$0	\$0	\$85,000	\$0	\$0	\$0	\$0
<b>TOTAL CAPITAL USES OF FUNDS</b>	<b>\$197,081</b>	<b>\$498,000</b>	<b>\$370,000</b>	<b>\$585,000</b>	<b>\$370,000</b>	<b>\$715,000</b>	<b>\$400,000</b>	<b>\$50,000</b>
ENCUMBRANCES & CARRYOVERS	\$0	\$429,035	\$0	\$0	\$0	\$0	\$0	\$0
MID-YEAR ATBs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL USES OF FUNDS</b>	<b>\$1,317,638</b>	<b>\$1,555,141</b>	<b>\$1,021,229</b>	<b>\$1,238,790</b>	<b>\$726,480</b>	<b>\$1,074,304</b>	<b>\$762,269</b>	<b>\$415,383</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>\$1,299,676</b>	<b>\$896,112</b>	<b>\$1,050,000</b>	<b>\$1,009,403</b>	<b>\$1,201,306</b>	<b>\$1,070,223</b>	<b>\$1,270,553</b>	<b>\$1,821,777</b>

\*One-time transfer from 30-010-501238 to Fund 650